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EXHIBIT C

**PROFFESIONAL FEES FOR THE PERIOD
FEBRUARY 1, 2020 THROUGH FEBRUARY 29, 2020**

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/12/2019				
Mcillece, Scott	Review accounting process flow at PG&E around asset retirement obligation.	\$290.00	0.7	\$203.00
09/13/2019				
Ligon, Brian	Prepare the asset retirement obligation guided risk assessment.	\$200.00	1.8	\$360.00
Ligon, Brian	Continue to prepare the asset retirement obligation guided risk assessment.	\$200.00	1.4	\$280.00
Ligon, Brian	Continue to prepare the asset retirement obligation guided risk assessment.	\$200.00	1.8	\$360.00
09/16/2019				
Ligon, Brian	Prepare the asset retirement obligation guided risk assessment.	\$200.00	0.9	\$180.00
Ligon, Brian	Continue to prepare the asset retirement obligation guided risk assessment.	\$200.00	1.6	\$320.00
09/17/2019				
Ligon, Brian	Prepare the asset retirement obligation guided risk assessment.	\$200.00	1.1	\$220.00
09/18/2019				
Dickens, Cody	Review recent rate case to understand potential accounting impact to asset retirement obligations.	\$230.00	0.2	\$46.00
Dickens, Cody	Call with J. Hartman (Deloitte) regarding potential scope of asset retirement obligation controls, including timing for site visit.	\$230.00	0.2	\$46.00
Hartman, John	Meeting with B. Ligon (Deloitte) to discuss questions on the asset retirement obligation guided risk assessment.	\$330.00	0.5	\$165.00
Hartman, John	Call with C. Dickens (Deloitte) regarding potential scope of asset retirement obligation controls, including timing for site visit.	\$330.00	0.2	\$66.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/18/2019				
Ligon, Brian	Meeting with J. Hartman (Deloitte) to discuss questions on the asset retirement obligation guided risk assessment.	\$200.00	0.5	\$100.00
09/19/2019				
Dickens, Cody	Discussion with J. Hartman, B. Ligon (Deloitte) regarding asset retirement obligation and capital testing approach for year end audit.	\$230.00	0.5	\$115.00
Hartman, John	Discussion with C. Dickens, B. Ligon (Deloitte) regarding asset retirement obligation and capital testing approach for year end audit.	\$330.00	0.5	\$165.00
Hartman, John	Review asset retirement obligation risk assessment.	\$330.00	1.3	\$429.00
Ligon, Brian	Prepare the asset retirement obligation guided risk assessment.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with J. Hartman, C. Dickens (Deloitte) regarding asset retirement obligation and capital testing approach for year end audit.	\$200.00	0.5	\$100.00
09/20/2019				
Ligon, Brian	Draft email to N. Riojas (PG&E) to request current year asset retirement obligation rollforwards.	\$200.00	0.2	\$40.00
Mcillece, Scott	Review asset retirement obligation risk assessment.	\$290.00	0.8	\$232.00
09/23/2019				
Ligon, Brian	Prepare the asset retirement obligation guided risk assessment.	\$200.00	1.9	\$380.00
Ligon, Brian	Continue to prepare the asset retirement obligation guided risk assessment.	\$200.00	0.8	\$160.00
09/25/2019				
Dickens, Cody	Review risk assessment for asset retirement obligation.	\$230.00	1.7	\$391.00
Ligon, Brian	Prepare the asset retirement obligation guided risk assessment.	\$200.00	0.6	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
09/26/2019				
Mcillece, Scott	Review asset retirement obligation risk assessment.	\$290.00	0.7	\$203.00
09/30/2019				
Ligon, Brian	Close notes in the asset retirement obligation guided risk assessment.	\$200.00	1.5	\$300.00
10/01/2019				
Ligon, Brian	Close notes in the asset retirement obligation guided risk assessment.	\$200.00	0.7	\$140.00
Ligon, Brian	Continue to close notes in the asset retirement obligation guided risk assessment.	\$200.00	1.9	\$380.00
10/03/2019				
Mcillece, Scott	Clear notes in asset retirement obligation risk assessment.	\$290.00	0.7	\$203.00
10/04/2019				
Ligon, Brian	Schedule control walkthrough meetings for asset retirement obligation and property testing.	\$200.00	0.2	\$40.00
Ligon, Brian	Review prior year property controls to assess what control walkthrough meetings to set up.	\$200.00	0.8	\$160.00
10/11/2019				
Mcillece, Scott	Review prior year property, plant and equipment process flow to understand the flow of transactions.	\$290.00	0.8	\$232.00
10/17/2019				
Mcillece, Scott	Review project plan for testing property, plan and equipment account balance.	\$290.00	0.8	\$232.00
10/21/2019				
Ligon, Brian	Review prior year property, plant and equipment control workpapers to prepare a list of items needed for the design and implementation selections for the control testing.	\$200.00	1.9	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/21/2019				
Ligon, Brian	Draft email to B. Rice (Deloitte) regarding setting up walkthrough meetings for property controls.	\$200.00	0.1	\$20.00
10/22/2019				
Hartman, John	Discussion with B. Ligon (Deloitte) regarding plan for property testing, including scheduling control walkthrough meetings.	\$330.00	0.5	\$165.00
Ligon, Brian	Discussion with J. Hartman (Deloitte) regarding plan for property testing, including scheduling control walkthrough meetings.	\$200.00	0.5	\$100.00
Ligon, Brian	Review prior year property and asset retirement obligation controls to assess accounting support needed for control walkthrough meetings.	\$200.00	0.4	\$80.00
Ligon, Brian	Review prior year property and asset retirement obligation controls to assess the control owners to schedule walkthrough meetings.	\$200.00	0.2	\$40.00
Ligon, Brian	Draft email to J. Hamner (Deloitte) to request reconciliation support for property controls.	\$200.00	0.1	\$20.00
Ligon, Brian	Draft email to N. Riojas (PG&E) regarding scheduling property and asset retirement obligation control walkthroughs.	\$200.00	0.7	\$140.00
10/23/2019				
Ligon, Brian	Set up asset retirement obligation control walkthrough meetings.	\$200.00	0.8	\$160.00
Ligon, Brian	Review prior year property and asset retirement obligation control workpapers including set up support requests from the client.	\$200.00	1.9	\$380.00
Ligon, Brian	Set up property control walkthrough meetings.	\$200.00	1.8	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/25/2019				
Mcillece, Scott	Review team progress status on control testing around asset retirement obligation account balance.	\$290.00	0.4	\$116.00
Mcillece, Scott	Review team progress status on control testing around property, plan and equipment account balance.	\$290.00	0.4	\$116.00
10/27/2019				
Ligon, Brian	Continue to review prior year property controls and risk assessments to prepare for current year control walkthrough meetings.	\$200.00	0.6	\$120.00
Ligon, Brian	Review prior year asset retirement obligation controls to prepare for current year control walkthrough meetings.	\$200.00	0.6	\$120.00
Ligon, Brian	Review prior year property controls and risk assessments to prepare for current year control walkthrough meetings.	\$200.00	1.9	\$380.00
Ligon, Brian	Further review prior year property controls and risk assessments to prepare for current year control walkthrough meetings.	\$200.00	1.3	\$260.00
10/28/2019				
Crawford, Alexander	Review controls relating to property, plant and equipment testing.	\$180.00	2.0	\$360.00
Hartman, John	Meeting with B. Ligon (Deloitte), A. Wong, M. Lum (PG&E) regarding property control walkthrough.	\$330.00	0.5	\$165.00
Hartman, John	Meeting with B. Ligon (Deloitte), N. Riojas, A. West, J. Hong, J. Yung (PG&E) regarding asset retirement obligation control walkthroughs.	\$330.00	1.5	\$495.00
Hartman, John	Meeting with B. Ligon, J. Hamner, J. Hartman (Deloitte), Aris Choi, and Miranda Lum (PG&E) for property control walkthroughs.	\$330.00	1.0	\$330.00
Hartman, John	Meeting with B. Ligon (Deloitte), E. Obinyan, M. Lum (PG&E) regarding property control walkthrough.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/28/2019				
Hartman, John	Meeting with B. Ligon (Deloitte), J. Yung, J. Hong (PG&E) regarding property control walkthroughs.	\$330.00	1.0	\$330.00
Hartman, John	Prepare property, plant and equipment control walkthrough meeting to understand how the control is performed.	\$330.00	1.0	\$330.00
Ligon, Brian	Meeting with J. Hartman (Deloitte), N. Riojas, A. West, J. Hong, J. Yung (PG&E) regarding asset retirement obligation control walkthroughs.	\$200.00	1.5	\$300.00
Ligon, Brian	Review prior year property workpapers and notes for same to prepare for controls walkthrough meetings.	\$200.00	0.5	\$100.00
Ligon, Brian	Meeting with A. Wong, J. Hong (PG&E) regarding property control walkthrough to understand how the control operates.	\$200.00	0.5	\$100.00
Ligon, Brian	Meeting with M. Gilbert (PG&E) regarding property control walkthroughs.	\$200.00	1.0	\$200.00
Ligon, Brian	Meeting with J. Hartman (Deloitte), A. Wong, M. Lum (PG&E) regarding property control walkthrough.	\$200.00	0.5	\$100.00
Ligon, Brian	Review prior year asset retirement workpapers and notes to prepare for controls walkthrough meetings.	\$200.00	1.0	\$200.00
Ligon, Brian	Meeting with B. Ligon, J. Hamner, J. Hartman (Deloitte), Aris Choi, and Miranda Lum (PG&E) for property control walkthroughs.	\$200.00	1.0	\$200.00
Ligon, Brian	Meeting with J. Hartman (Deloitte), E. Obinyan, M. Lum (PG&E) regarding property control walkthrough.	\$200.00	0.5	\$100.00
Ligon, Brian	Meeting with J. Hartman (Deloitte), J. Yung, J. Hong (PG&E) regarding property control walkthroughs.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
10/29/2019				
Hartman, John	Meeting with B. Ligon, M. Westendorf (Deloitte) regarding capital testing approach for year end audit.	\$330.00	1.0	\$330.00
Hartman, John	Meeting with B. Ligon (Deloitte) regarding asset retirement obligation approach for year end audit.	\$330.00	0.5	\$165.00
Hartman, John	Summarize how the control is performed around asset retirement obligation control based on walkthrough meeting attended.	\$330.00	1.0	\$330.00
Ligon, Brian	Meeting with J. Hartman, M. Westendorf (Deloitte) regarding capital testing approach for year end audit.	\$200.00	1.0	\$200.00
Ligon, Brian	Meeting with J. Hartman (Deloitte) regarding asset retirement obligation approach for year end audit.	\$200.00	0.5	\$100.00
Mcillece, Scott	Review documentation of internal control walkthrough around property depreciation.	\$290.00	0.5	\$145.00
Westendorf, Mandy	Meeting with J. Hartman, B. Ligon (Deloitte) regarding capital testing approach for year end audit.	\$290.00	1.0	\$290.00
10/30/2019				
Ligon, Brian	Review current status progress around internal control testing for property balance.	\$200.00	1.0	\$200.00
10/31/2019				
Ligon, Brian	Discussion with M. Westendorf (Deloitte) regarding property testing approach for year end audit.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Discussion with B. Ligon (Deloitte) regarding property testing approach for year end audit.	\$290.00	0.5	\$145.00
11/01/2019				
Ligon, Brian	Prepare the allocation of property testing workpapers and the scheduling of the property testing.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/01/2019				
Ligon, Brian	Continue to prepare the allocation of property testing workpapers and the scheduling of the property testing.	\$200.00	0.7	\$140.00
11/04/2019				
Crawford, Alexander	Meeting with B. Ligon, M. Westendorf (Deloitte) to discuss the property testing approach.	\$180.00	0.5	\$90.00
Crawford, Alexander	Review prior year property, plant and equipment testing to prepare for sampling approach for current year.	\$180.00	2.0	\$360.00
Ligon, Brian	Review allocation of property workpapers in order to assess current progress of internal control testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Meeting with M. Westendorf, A. Crawford (Deloitte) to discuss the property testing approach.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Meeting with B. Ligon, A. Crawford (Deloitte) to discuss the property testing approach.	\$290.00	0.5	\$145.00
11/05/2019				
Crawford, Alexander	Prepare testing of property, plant and equipment balance interim rollforward testing.	\$180.00	0.5	\$90.00
Mcillece, Scott	Review documentation of internal control walkthrough around property capitalization.	\$290.00	0.5	\$145.00
Ramkumar, Vignesh	Prepare property, plant and equipment depreciation testing.	\$200.00	0.6	\$120.00
11/07/2019				
Crawford, Alexander	Discuss guided risk assessment approach around property, plan and equipment for utility company with M. Westendorf (Deloitte).	\$180.00	0.2	\$36.00
Crawford, Alexander	Prepare data analysis to support guided risk assessment for property, plan and equipment balance.	\$180.00	1.8	\$324.00
Ramkumar, Vignesh	Prepare property, plant and equipment depreciation analytics testing.	\$200.00	0.2	\$40.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/07/2019				
Westendorf, Mandy	Discuss guided risk assessment approach around property, plan and equipment for utility company with A. Crawford (Deloitte).	\$290.00	0.5	\$145.00
11/08/2019				
Ligon, Brian	Review prior year requests related to property testing to prepare similar requests for current year testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Meeting with M. DeVita (PG&E) to discuss coordinating data requests for property, plant, and equipment substantive testing.	\$200.00	0.5	\$100.00
11/11/2019				
Crawford, Alexander	Review the guided risk assessment a document that assesses risks for testing.	\$180.00	1.0	\$180.00
Ligon, Brian	Draft email to V. Ramkumar (Deloitte) to assign work around property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare the testing plan for the operating effectiveness testing of the property controls.	\$200.00	0.5	\$100.00
11/12/2019				
Hartman, John	Review internal control testing documentation over the design of the control for property, plan and equipment balance.	\$330.00	2.0	\$660.00
Keshavareddy, Mounika	Prepare the property, plant and equipment risk assessment data analytics.	\$230.00	1.0	\$230.00
Ramkumar, Vignesh	Continue to prepare property, plant and equipment depreciation analytics testing.	\$200.00	0.4	\$80.00
11/13/2019				
Ligon, Brian	Draft email to M. Pervez (Deloitte) regarding audit support and explanations for property testing controls.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/14/2019				
Crawford, Alexander	Discuss with M. Westendorf (Deloitte) regarding preparation of guided risk assessment for revenue testing and approach to complete.	\$180.00	1.0	\$180.00
Keshavareddy, Mounika	Prepare the control design for the property, plant and equipment control around capitalization.	\$230.00	0.5	\$115.00
Ligon, Brian	Review the property risk assessment to assess the risks assigned to each of the property controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with M. Pervez (Deloitte) regarding questions on property controls.	\$200.00	0.5	\$100.00
Pervez, Mudassar	Discussion with B. Ligon (Deloitte) regarding questions on property controls.	\$200.00	0.5	\$100.00
Pervez, Mudassar	Document control operating effective selections around property, plant and equipment control.	\$200.00	2.0	\$400.00
Westendorf, Mandy	Discuss with A. Crawford (Deloitte) regarding preparation of guided risk assessment for revenue testing and approach to complete.	\$290.00	1.0	\$290.00
Westendorf, Mandy	Respond to emails from B. Ligon, M. Keshavareddy (Deloitte) regarding testing approach for internal controls for operating effectiveness versus design and implementation.	\$290.00	1.0	\$290.00
11/15/2019				
Ligon, Brian	Prepare documentation regarding interim operating effectiveness selections for the asset retirement obligations controls.	\$200.00	0.5	\$100.00
Mcillece, Scott	Review documentation of control design around asset retirement obligation control.	\$290.00	0.5	\$145.00
Ramkumar, Vignesh	Review internal control guide around documentation requirement for evaluating the design of the control.	\$200.00	0.2	\$40.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/18/2019				
Crawford, Alexander	Review the guided risk assessment document that assesses risks and assists with testing.	\$180.00	0.5	\$90.00
Ligon, Brian	Review the property testing approach for interim testing.	\$200.00	0.5	\$100.00
Pervez, Mudassar	Document design and implementation workpaper around property, plant and equipment control around capitalization.	\$200.00	2.0	\$400.00
11/19/2019				
Ligon, Brian	Review control owners' competencies in performing controls around property, plant and equipment balance.	\$200.00	1.0	\$200.00
Pervez, Mudassar	Document design and implementation workpaper around property, plant and equipment control around depreciation.	\$200.00	2.5	\$500.00
Pervez, Mudassar	Document design and implementation workpaper around property, plant and equipment control around capitalization.	\$200.00	2.0	\$400.00
Ramkumar, Vignesh	Document design and implementation workpaper around property, plant and equipment control around asset additions.	\$200.00	0.6	\$120.00
11/20/2019				
Ligon, Brian	Analyze the property additions detail that the client provided for property testing.	\$200.00	1.0	\$200.00
Westendorf, Mandy	Review property, plant and equipment control testing workpapers around control design documentation.	\$290.00	1.0	\$290.00
11/21/2019				
Keshavareddy, Mounika	Review property, plant and equipment control around asset retirement.	\$230.00	1.0	\$230.00
Keshavareddy, Mounika	Review property, plant and equipment control around depreciation.	\$230.00	1.0	\$230.00
Keshavareddy, Mounika	Review property, plant and equipment control around capitalization.	\$230.00	1.0	\$230.00

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February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/21/2019				
Ligon, Brian	Review the status of internal control testing to assess audit progress.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion between B. Ligon and M. Westendorf (Deloitte) regarding the status of property testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review prior year property additions testing to assess property testing approach for the current year.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue to analyze the property additions detail for property testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Analyze the property additions detail for property testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Clear notes in the controls testing around how the control is designed to address the risk of material misstatements around property, plant and equipment balance.	\$200.00	1.0	\$200.00
Mcillece, Scott	Review control design documentation around property, plant and equipment control.	\$290.00	1.0	\$290.00
Pervez, Mudassar	Clear notes around control operating effective selections around property, plant and equipment control.	\$200.00	2.0	\$400.00
Westendorf, Mandy	Discussion between B. Ligon and M. Westendorf (Deloitte) regarding the status of property testing.	\$290.00	0.5	\$145.00
11/22/2019				
Ligon, Brian	Continue to analyze the property additions detail for property testing in order to prepare testing selections.	\$200.00	1.0	\$200.00
Ligon, Brian	Analyze the property additions detail for property testing in order to prepare testing selections.	\$200.00	1.0	\$200.00
Ligon, Brian	Review prior year property additions testing to understand property additions testing approach for the current year.	\$200.00	1.0	\$200.00
Ligon, Brian	Assess property additions selections to prepare a request for support needed for testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
11/22/2019				
Pervez, Mudassar	Clear notes around how control is design to address risk of material misstatement around property, plant and equipment.	\$200.00	0.5	\$100.00
11/26/2019				
Keshavareddy, Mounika	Review internal controls for property, plant and equipment around capitalization.	\$230.00	0.5	\$115.00
Pervez, Mudassar	Clear notes around control design documentation around property, plant and equipment control for additions.	\$200.00	1.0	\$200.00
Ramkumar, Vignesh	Document operating effectiveness testing around property, plant and equipment control around asset additions.	\$200.00	0.6	\$120.00
12/03/2019				
Pervez, Mudassar	Follow up with B. Ligon (Deloitte) via email regarding open items on property, plant and equipment audit evidence.	\$200.00	0.5	\$100.00
12/04/2019				
Crawford, Alexander	Review the guided risk assessment document on property, plant and equipment to create audit request list in preparation for year-end testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to review the guided risk assessment document on property, plant and equipment to create audit request list in preparation for year-end testing.	\$180.00	1.5	\$270.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding property controls testing.	\$180.00	0.5	\$90.00
Ligon, Brian	Prepare status tracking for control and substantive testing around property, plant and equipment.	\$200.00	1.0	\$200.00
Ligon, Brian	Further prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	1.5	\$300.00

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Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/04/2019				
Ligon, Brian	Continue to prepare asset retirement obligations controls.	\$200.00	1.5	\$300.00
Ligon, Brian	Review property, plant and equipment risk assessment documentation.	\$200.00	0.5	\$100.00
Ligon, Brian	Review property controls operating effectiveness testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding property controls testing.	\$200.00	0.5	\$100.00
12/05/2019				
Crawford, Alexander	Prepare guided risk assessment on property, plant and equipment testing.	\$180.00	2.0	\$360.00
Crawford, Alexander	Create audit support requests on property, plant and equipment testing.	\$180.00	1.0	\$180.00
Ligon, Brian	Continue to prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00
Mcillece, Scott	Review control implementation documentation around property, plant and equipment controls for year end audit.	\$290.00	0.2	\$58.00
Westendorf, Mandy	Review control design documentation around property, plant and equipment controls for year end audit.	\$290.00	1.5	\$435.00
12/06/2019				
Crawford, Alexander	Review the guided risk assessment document that document how the property, plant and equipment control address the risks around additions.	\$180.00	1.5	\$270.00
Crawford, Alexander	Review the guided risk assessment document that document how the property, plant and equipment control address the risks around disposals.	\$180.00	1.5	\$270.00
Crawford, Alexander	Review the guided risk assessment document that document how the property, plant and equipment control address the risks around recording depreciation.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

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Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/06/2019				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property risk assessment.	\$180.00	1.0	\$180.00
Crawford, Alexander	Continue discussion with B. Ligon (Deloitte) regarding property risk assessment.	\$180.00	1.0	\$180.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property risk assessment.	\$200.00	1.0	\$200.00
Ligon, Brian	Prepare additional property risk assessment around disposal.	\$200.00	1.5	\$300.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue discussion with A. Crawford (Deloitte) regarding property risk assessment.	\$200.00	1.0	\$200.00
Westendorf, Mandy	Review control implementation documentation for property, plant and equipment controls for year end audit.	\$290.00	2.5	\$725.00
12/09/2019				
Ligon, Brian	Review property, plant and equipment risk assessment.	\$200.00	1.5	\$300.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	1.0	\$200.00
Ligon, Brian	Continue to review the property risk assessment.	\$200.00	1.0	\$200.00
Mcillece, Scott	Review asset retirement obligation control testing around the design of the control.	\$290.00	0.2	\$58.00
12/10/2019				
Crawford, Alexander	Prepare audit support request listing for asset retirement obligation testing at year-end.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare audit support request listing for property, plant and equipment testing at year-end.	\$180.00	1.0	\$180.00
Crawford, Alexander	Review audit support request listing for asset retirement obligation testing at year-end.	\$180.00	0.3	\$54.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/10/2019				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding risk assessment.	\$180.00	0.2	\$36.00
Keshavareddy, Mounika	Review property, plant and equipment controls around impairment.	\$230.00	0.5	\$115.00
Ligon, Brian	Update the risk mapping of the controls in the asset retirement obligations risk assessment.	\$200.00	0.5	\$100.00
Ligon, Brian	Review property, plant and equipment risk assessment documentation.	\$200.00	1.0	\$200.00
Ligon, Brian	Continue to review the property, plant and equipment risk assessment.	\$200.00	1.5	\$300.00
Ligon, Brian	Review prior year testing of retirements and current year risk assessment of retirements to assess current year approach for retirements testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Review property risk assessment and property controls to assess the mapping of risks of misstatement to certain controls.	\$200.00	1.0	\$200.00
Ligon, Brian	Review prior support provided for the property control testing selections in order to send out similar support requests for year-end property controls testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding risk assessment.	\$200.00	0.2	\$40.00
Ligon, Brian	Draft email to B. Rice (Deloitte) about property controls testing progress.	\$200.00	0.3	\$60.00
Ramkumar, Vignesh	Prepare status update around control and substantive testing around asset retirement obligation balance.	\$200.00	0.8	\$160.00
12/11/2019				
Crawford, Alexander	Review the guided risk assessment around asset retirement obligation.	\$180.00	0.2	\$36.00
Crawford, Alexander	Review the additional risk assessment factors considered around asset retirement obligation.	\$180.00	0.2	\$36.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/11/2019				
Ligon, Brian	Review property, plant and equipment guided risk assessment documentation.	\$200.00	1.0	\$200.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00
12/12/2019				
Crawford, Alexander	Review the update guided risk assessment on asset retirement obligation.	\$180.00	0.3	\$54.00
Crawford, Alexander	Correspond with B. Ligon and V. Ramkumar (Deloitte) via email regarding audit support request listing.	\$180.00	0.2	\$36.00
Ligon, Brian	Review support received from J. Hamner (Deloitte) for property additions testing selections.	\$200.00	0.5	\$100.00
Ligon, Brian	Review property, plant and equipment's guided risk assessment documentation.	\$200.00	1.0	\$200.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Review control implementation sample documented for property, plant and equipment controls for FY2019.	\$290.00	2.5	\$725.00
12/13/2019				
Ligon, Brian	Prepare status update on the asset retirement obligations testing to J. Hartman (Deloitte).	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support related to asset retirement obligations controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue to prepare the asset retirement obligations process walkthrough memo.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare the asset retirement obligation sectional memo.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare the asset retirement obligations control process walkthrough memo.	\$200.00	1.5	\$300.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/13/2019				
Westendorf, Mandy	Review guided risk assessment documentation for property, plant and equipment for FY2019.	\$290.00	2.0	\$580.00
12/16/2019				
Crawford, Alexander	Correspond with J. Hamner (Deloitte) and M. Devita (PG&E) regarding audit support requested on property, plant and equipment additions testing.	\$180.00	0.3	\$54.00
Ligon, Brian	Continue to close notes in the control documentation around property, plant and equipment.	\$200.00	1.5	\$300.00
Ligon, Brian	Clear notes in the control documentation around property, plant and equipment.	\$200.00	2.0	\$400.00
Ligon, Brian	Draft email to A. West (PG&E) regarding audit support needed to document asset retirement obligation controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare the asset retirement obligation process walkthrough memo.	\$200.00	1.0	\$200.00
Ligon, Brian	Close notes in the control documentation around property, plant and equipment.	\$200.00	2.0	\$400.00
Mcillece, Scott	Clear notes in control documentation around the design of the control around evaluating asset retirement obligation.	\$290.00	0.2	\$58.00
Westendorf, Mandy	Review operating effectiveness documentation on property, plant and equipment controls.	\$290.00	2.0	\$580.00
12/17/2019				
Hartman, John	Call with B. Ligon, M. Westendorf (Deloitte) regarding testing updates and the timing of property, plant, and equipment workpapers.	\$330.00	0.5	\$165.00
Ligon, Brian	Close notes in the control documentation around property, plant and equipment.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/17/2019				
Ligon, Brian	Call with J. Hartman, M. Westendorf (Deloitte) regarding testing updates and the timing of property, plant, and equipment workpapers.	\$200.00	0.5	\$100.00
Ligon, Brian	Review 2019 board of directors' meeting minutes to identify instances of nuclear asset retirement obligations mentioned as part of the risk assessment procedures for asset retirement obligations testing.	\$200.00	0.5	\$100.00
Ramkumar, Vignesh	Add documentation on the design of the control around evaluation of asset retirement obligation estimate.	\$200.00	0.6	\$120.00
Westendorf, Mandy	Call with J. Hartman, B. Ligon (Deloitte) regarding testing updates and the timing of property, plant, and equipment workpapers.	\$290.00	0.5	\$145.00
12/18/2019				
Crawford, Alexander	Draft email to M. Lum (PG&E) to clarify how the control operates around evaluation of asset retirement obligation control.	\$180.00	0.2	\$36.00
Hartman, John	Meet with B. Ligon (Deloitte) to discuss asset retirement obligation audit plan and risk assessment.	\$330.00	0.5	\$165.00
Ligon, Brian	Close notes on property, plant and equipment controls.	\$200.00	1.5	\$300.00
Ligon, Brian	Meet with J. Hartman (Deloitte) to discuss asset retirement obligation audit plan and risk assessment.	\$200.00	0.5	\$100.00
Ligon, Brian	Update the asset retirement obligations guided risk assessment.	\$200.00	0.5	\$100.00
Ligon, Brian	Review prior year property substantive testing in order to create a list of year-end requests for the current year property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
12/18/2019				
Westendorf, Mandy	Review operating effectiveness testing for property, plant and equipment controls for FY19.	\$290.00	1.0	\$290.00
12/19/2019				
Crawford, Alexander	Follow up with J. Hamner (Deloitte) and M. Devita (PG&E) regarding audit support requested on property, plant and equipment additions testing.	\$180.00	0.5	\$90.00
Ligon, Brian	Close notes on property, plant and equipment controls around additions.	\$200.00	1.5	\$300.00
Ligon, Brian	Prepare asset retirement obligations controls.	\$200.00	2.0	\$400.00
Ligon, Brian	Close notes on property, plant and equipment controls around depreciation.	\$200.00	2.0	\$400.00
Westendorf, Mandy	Clear notes in guided risk assessment on asset requirement obligation.	\$290.00	1.5	\$435.00
12/20/2019				
Ligon, Brian	Review support for asset retirement obligations control testing.	\$200.00	1.0	\$200.00
01/06/2020				
Crawford, Alexander	Prepare control testing for operating effectiveness at year-end for property, plant and equipment.	\$180.00	0.5	\$90.00
Crawford, Alexander	Perform property, plant and equipment operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$180.00	1.0	\$180.00
Crawford, Alexander	Call with B. Ligon (Deloitte) to discuss property, plant and equipment control testing approaches.	\$180.00	0.5	\$90.00
Crawford, Alexander	Meeting with M. Westendorf, B. Ligon, M. Pervez (Deloitte) to discuss year-end property testing approach.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Crawford, Alexander	Continue to test controls for property, plant and equipment operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to prepare property, plant and equipment controls testing on operating effectiveness.	\$180.00	1.0	\$180.00
Crawford, Alexander	Continue working on property, plant and equipment testing for operating effectiveness.	\$180.00	1.0	\$180.00
Crawford, Alexander	Continue working on operating effectiveness testing of the internal controls for property, plant and equipment.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to perform property, plant and equipment operating effectiveness testing by tracking the audit support requests.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to perform property, plant and equipment operating effectiveness testing by reviewing the audit evidence gathered.	\$180.00	0.5	\$90.00
Ligon, Brian	Update workpaper tracker to reflect current status on property, plant and equipment testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Refresh year-end testing plan based on current status of audit testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Meeting with M. Westendorf, A. Crawford, M. Pervez (Deloitte) to discuss year-end property testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end requests for substantive testing around property, plant and equipment.	\$200.00	1.0	\$200.00
Ligon, Brian	Review prior year cost of removal testing approach to assess current year cost of removal testing approach on asset retirement.	\$200.00	1.5	\$300.00
Ligon, Brian	Draft email to M. Pervez (Deloitte) regarding year-end substantive property testing approach.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/06/2020				
Ligon, Brian	Review controls operating effectiveness testing in order to prepare testing selections for property, plant and equipment.	\$200.00	1.5	\$300.00
Ligon, Brian	Update year-end request listing for internal controls testing for operating effectiveness for property, plant and equipment.	\$200.00	1.0	\$200.00
Ligon, Brian	Call with A. Crawford (Deloitte) to discuss property, plant and equipment control testing approaches.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$200.00	1.0	\$200.00
Ligon, Brian	Draft email to M. Devita, S. Yee (PG&E) to request detail of capital expenditures for the current year for property testing.	\$200.00	0.5	\$100.00
Pervez, Mudassar	Meeting with M. Westendorf, B. Ligon, A. Crawford (Deloitte) to discuss year-end property testing approach.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Meeting with B. Ligon, A. Crawford, M. Pervez (Deloitte) to discuss year-end property testing approach.	\$290.00	0.5	\$145.00
01/07/2020				
Crawford, Alexander	Continue to document control operating effectiveness over authorization of capital project on property, plant and equipment.	\$180.00	1.0	\$180.00
Crawford, Alexander	Document the design of the control over authorization of capital project on property, plant and equipment.	\$180.00	0.8	\$144.00
Crawford, Alexander	Document testing of information used to perform control over authorization of capital project on property, plant and equipment.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/07/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$180.00	0.5	\$90.00
Ligon, Brian	Update year-end property, plant and equipment control testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Review support for the property controls operating effectiveness testing in order to make testing selections.	\$200.00	1.5	\$300.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$200.00	0.5	\$100.00
Ramkumar, Vignesh	Document the operating effectiveness of the control around evaluation of asset retirement obligation estimate.	\$200.00	0.7	\$140.00
Westendorf, Mandy	Review property, plant and equipment control testing for operating effectiveness for year end.	\$290.00	2.0	\$580.00
01/08/2020				
Crawford, Alexander	Correspond with J. Hamner (Deloitte) regarding clarification on audit support of property, plant and equipment.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discuss with B. Ligon (Deloitte) regarding documentation tips around management review control in internal control testing.	\$180.00	0.2	\$36.00
Crawford, Alexander	Discuss with M. Westendorf (Deloitte) regarding testing questions around information used in performing review control over property, plant and equipment.	\$180.00	0.3	\$54.00
Crawford, Alexander	Prepare year-end documentation on operating effectiveness of control over authorization of capital project on property, plant and equipment.	\$180.00	0.5	\$90.00
Ligon, Brian	Discuss with A. Crawford (Deloitte) regarding documentation tips around management review control in internal control testing.	\$200.00	0.2	\$40.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/08/2020				
Ligon, Brian	Draft email to M. Pervez (Deloitte) regarding the depreciation testing approach for the year-end property testing.	\$200.00	0.3	\$60.00
Westendorf, Mandy	Discuss with A. Crawford (Deloitte) regarding testing questions around information used in performing review control over property, plant and equipment.	\$290.00	0.3	\$87.00
Westendorf, Mandy	Review internal control testing to evaluate the operating effectiveness of the control around property, plant and equipment.	\$290.00	0.7	\$203.00
01/09/2020				
Ligon, Brian	Draft emails to J. Hamner and M. Westendorf (Deloitte) regarding year-end testing approach for financial statement tie-outs.	\$200.00	0.5	\$100.00
Ligon, Brian	Review status progress of year-end testing around property, plant and equipment.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support pertaining to construction work in progress additions selections for the year-end testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Draft email to M. Pervez (Deloitte) regarding testing approach for the construction work in progress additions selections for the year-end property testing.	\$200.00	0.5	\$100.00
Mcillece, Scott	Review current status progress around internal control testing.	\$290.00	0.3	\$87.00
01/10/2020				
Crawford, Alexander	Prepare year-end documentation on operating effectiveness of control over authorization of asset retirement on property, plant and equipment.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/10/2020				
Crawford, Alexander	Prepare year-end documentation on operating effectiveness of control over monthly review of high dollar value capital additions in construction work-in-progress utility plant asset.	\$180.00	0.8	\$144.00
Crawford, Alexander	Continue to prepare year-end documentation on operating effectiveness of control over monthly review of high dollar value capital additions in construction work-in-progress utility plant asset.	\$180.00	0.2	\$36.00
Crawford, Alexander	Prepare workpaper documentation around monthly review control over the additions and retirement report prepared in property, plant and equipment balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Meeting with B. Ligon (Deloitte) to discuss property, plant and equipment control testing approaches.	\$180.00	1.0	\$180.00
Ligon, Brian	Update audit request listing related to asset retirement obligations controls testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support to prepare testing selections for year-end construction work in progress testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Continue to review audit support to prepare testing selections for year-end construction work in progress testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Meeting with A. Crawford (Deloitte) to discuss property, plant and equipment control testing approaches.	\$200.00	1.0	\$200.00
01/11/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$180.00	1.0	\$180.00
Crawford, Alexander	Document control workpaper around monthly review of high dollar value capital additions in construction work-in-progress utility plant asset.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/11/2020				
Ligon, Brian	Review prior year construction work in progress testing to assess approach for current year construction work in progress testing for the year-end property testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$200.00	1.0	\$200.00
01/13/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end asset retirement obligations testing approach.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare asset retirement obligation rollforward reconciliation.	\$180.00	0.3	\$54.00
Crawford, Alexander	Discussion with M. Westendorf, B. Ligon, M. Pervez (Deloitte) regarding the year-end property substantive testing approach.	\$180.00	0.5	\$90.00
Crawford, Alexander	Coordinate with M. Lum (PG&E) around questions on review control around asset retirement approval control.	\$180.00	0.2	\$36.00
Crawford, Alexander	Continue to document control on approval over asset retirement.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	1.0	\$180.00
Crawford, Alexander	Continue to document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	1.5	\$270.00
Crawford, Alexander	Continue to document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document control testing on approval over asset retirement.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/13/2020				
Crawford, Alexander	Document control testing on approval over asset retirement.	\$180.00	1.8	\$324.00
Crawford, Alexander	Discussion with M. Lum (PG&E) and B. Ligon (Deloitte) regarding monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$180.00	1.0	\$180.00
Ligon, Brian	Discussion with M. Lum (PG&E) and A. Crawford (Deloitte) regarding monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the year-end asset retirement obligations testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with M. Westendorf, M. Pervez, A. Crawford (Deloitte) regarding the year-end property substantive testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding operating effectiveness testing over property, plant and equipment controls.	\$200.00	1.0	\$200.00
Pervez, Mudassar	Discussion with M. Westendorf, B. Ligon, A. Crawford (Deloitte) regarding the year-end property substantive testing approach.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Discussion with B. Ligon, M. Pervez, A. Crawford (Deloitte) regarding the year-end property substantive testing approach.	\$290.00	0.5	\$145.00
01/14/2020				
Crawford, Alexander	Continue performing reconciliation on the asset retirement obligation workpaper.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Crawford, Alexander	Document operating effectiveness testing around the asset retirement approval control .	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document operating effectiveness testing around the asset retirement approval control.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with M. Lum (PG&E), B. Ligon (Deloitte) regarding support provided for property controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with M. Gilbert (PG&E) regarding control over asset retirement approval.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with J. Hartman, B. Ligon (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue performing rollforward procedures on the asset retirement obligation.	\$180.00	0.5	\$90.00
Fedak, Andrew	Perform rollforward procedures on asset retirement obligation worksheet.	\$120.00	1.0	\$120.00
Hartman, John	Discussion with A. Crawford, B. Ligon (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$330.00	0.5	\$165.00
Ligon, Brian	Discussion with A. Crawford, J. Hartman (Deloitte) regarding audit procedures around gas transmission asset retirement obligations.	\$200.00	0.5	\$100.00
Ligon, Brian	Review guided risk assessment to assess year-end testing approach for property, plant, and equipment.	\$200.00	0.5	\$100.00
Ligon, Brian	Draft email to M. Pervez (Deloitte) regarding property substantive testing support for year-end testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support for property controls operating effectiveness testing.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/14/2020				
Ligon, Brian	Prepare for a call with M. Lum (PG&E) to discuss support provided for property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with M. Lum (PG&E), A. Crawford (Deloitte) regarding support provided for property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Pervez, Mudassar	Prepare year-end property, plant and equipment substantive workpaper setup for additions testing.	\$200.00	1.5	\$300.00
Ramkumar, Vignesh	Prepare status tracking for substantive testing around property, plant and equipment.	\$200.00	0.6	\$120.00
Westendorf, Mandy	Review operating effectiveness testing for property, plant and equipment controls for FY19 year end audit.	\$290.00	2.0	\$580.00
01/15/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the asset retirement obligations year-end rollforward testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	0.3	\$54.00
Crawford, Alexander	Document operating effectiveness testing around the asset retirement approval control .	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document operating effectiveness testing around the asset retirement approval control.	\$180.00	0.5	\$90.00
Crawford, Alexander	Document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Crawford, Alexander	Document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding property controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon, M. Westendorf (Deloitte) regarding the property controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Fedak, Andrew	Continue performing rollforward procedures on asset retirement obligation balance.	\$120.00	0.2	\$24.00
Ligon, Brian	Discussion with M. Westendorf, A. Crawford (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit status to plan for work allocation based on the progress of property, plant and equipment testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the asset retirement obligations year-end rollforward testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review testing over general information technology controls to understand operating effectiveness in relation to the property, plant and equipment controls.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support for the property, plant and equipment controls operating effectiveness testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Draft email to A. Wong, J. Hong (PG&E) regarding follow-up questions on support provided for property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding property controls operating effectiveness testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/15/2020				
Pervez, Mudassar	Perform year-end property, plant and equipment substantive workpaper setup for substantive analytics testing around depreciation.	\$200.00	1.5	\$300.00
Westendorf, Mandy	Discussion with B. Ligon, A. Crawford (Deloitte) regarding the property controls operating effectiveness testing.	\$290.00	0.5	\$145.00
01/16/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding asset retirement obligations year-end testing approach.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare asset retirement obligation analytics to create an expectation of the year-end balance.	\$180.00	0.2	\$36.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the operating effectiveness testing on property, plant and equipment controls.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	2.0	\$360.00
Crawford, Alexander	Document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	3.0	\$540.00
Crawford, Alexander	Continue asset retirement obligation rollforward procedure.	\$180.00	0.5	\$90.00
Crawford, Alexander	Update the supplemental guided risk assessment searching for contradictory evidence to trends related to asset retirement obligations.	\$180.00	0.5	\$90.00
Fedak, Andrew	Prepare control operating effectiveness around asset additions.	\$120.00	0.5	\$60.00
Fedak, Andrew	Continue to prepare control operating effectiveness around asset additions.	\$120.00	0.5	\$60.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Fedak, Andrew	Prepare control operating effectiveness around accumulated depreciation on property, plant and equipment.	\$120.00	0.5	\$60.00
Fedak, Andrew	Prepare control operating effectiveness around construction work-in-progress activities within property, plant and equipment.	\$120.00	0.5	\$60.00
Fedak, Andrew	Discussion with B. Ligon (Deloitte) regarding the control operating effectiveness testing on property, plant and equipment.	\$120.00	1.0	\$120.00
Fedak, Andrew	Prepare control operating effectiveness around cost of removal control for asset retirement.	\$120.00	0.5	\$60.00
Hartman, John	Discussion with B. Ligon (Deloitte) regarding the year-end asset retirement obligations testing approach.	\$330.00	0.5	\$165.00
Ligon, Brian	Prepare status tracker for asset retirement obligation testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with J. Hartman (Deloitte) regarding the year-end asset retirement obligations testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding asset retirement obligations year-end testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Review support for the operating effectiveness testing on property, plant and equipment controls.	\$200.00	1.0	\$200.00
Ligon, Brian	Review operating effectiveness testing on property, plant and equipment controls.	\$200.00	1.0	\$200.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the operating effectiveness testing on property, plant and equipment controls.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/16/2020				
Ligon, Brian	Discussion with A. Fedak (Deloitte) regarding the control operating effectiveness testing on property, plant and equipment.	\$200.00	1.0	\$200.00
Mcillece, Scott	Review current status progress around internal control testing.	\$290.00	0.3	\$87.00
Westendorf, Mandy	Review asset retirement obligation testing approach and sufficiency of support received.	\$290.00	1.0	\$290.00
01/17/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding asset retirement obligations year-end substantive testing.	\$180.00	1.0	\$180.00
Crawford, Alexander	Continue to update the property, plant and equipment and asset retirement obligation guided risk assessment.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to prepare construction work in progress asset additions workpaper.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare the construction work in progress additions workpaper.	\$180.00	1.0	\$180.00
Crawford, Alexander	Document the information used in performing the control over approval control of asset retirement.	\$180.00	0.5	\$90.00
Crawford, Alexander	Perform reconciliation of asset retirement obligation balance roll forward from beginning balance to ending balance for the year.	\$180.00	1.0	\$180.00
Crawford, Alexander	Review Form 8-K's on significant activities reported by PG&E to the Securities and Exchange Commission around any property, plant and equipment activities.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to perform reconciliation of asset retirement obligation balance roll forward from beginning balance to ending balance for the year.	\$180.00	0.5	\$90.00
Crawford, Alexander	Perform rollforward procedures on asset retirement obligation.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/17/2020				
Crawford, Alexander	Continue to perform rollforward procedures on asset retirement obligation.	\$180.00	0.5	\$90.00
Crawford, Alexander	Perform internet search by keyword to check consistency of information around property, plant and equipment activities.	\$180.00	1.0	\$180.00
Fedak, Andrew	Review Form 8-K filings on significant activities reported by PG&E to the Securities and Exchange Commission regarding assessment of property, plant and equipment activities.	\$120.00	0.5	\$60.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding asset retirement obligations year-end substantive testing.	\$200.00	1.0	\$200.00
01/18/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the asset retirement obligations year-end substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the support for the construction work in progress additions in the year-end property testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare construction work in progress additions workpaper.	\$180.00	1.0	\$180.00
Crawford, Alexander	Document operating effectiveness selections in the control around approval for asset retirement.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the asset retirement obligations year-end substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the support for the construction work in progress additions in the year-end property testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/18/2020				
Ligon, Brian	Review audit support for property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
01/19/2020				
Ligon, Brian	Continue to review the year-end property controls operating effectiveness testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Review the year-end property controls operating effectiveness testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Further review the year-end property controls operating effectiveness testing.	\$200.00	1.5	\$300.00
Pervez, Mudassar	Prepare work paper setup for property, plant and equipment substantive testing around asset disposal.	\$200.00	1.0	\$200.00
01/20/2020				
Crawford, Alexander	Review control workpaper around review of construction work in progress additions.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Continue to close notes in the control operating effectiveness testing workpapers around property, plant and equipment.	\$180.00	2.8	\$504.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with A. Fedak, B. Ligon, M. Pervez, M. Westendord (Deloitte) regarding allocation of work for year-end property testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Close notes in the control operating effectiveness testing workpapers around property, plant and equipment.	\$180.00	3.2	\$576.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Fedak, Andrew	Draft questions for year end control rollforward procedures for B. Ligon (Deloitte).	\$120.00	0.5	\$60.00
Fedak, Andrew	Discussion with A. Crawford, B. Ligon, M. Pervez, M. Westendord (Deloitte) regarding allocation of work for year-end property testing.	\$120.00	0.5	\$60.00
Fedak, Andrew	Clear notes on property, plant and equipment controls around documenting the criteria for investigation for the controls.	\$120.00	0.5	\$60.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford, A. Fedak, M. Pervez, M. Westendord (Deloitte) regarding allocation of work for year-end property testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare audit status progress update for year-end property testing and asset retirement obligations testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end property substantive testing by reviewing the audit support around additions.	\$200.00	1.5	\$300.00
Ligon, Brian	Review audit support for year-end property substantive testing around depreciation.	\$200.00	1.5	\$300.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review procedures used in year-end operating effectiveness testing over property, plant and equipment controls.	\$200.00	1.0	\$200.00
Pervez, Mudassar	Discussion with A. Crawford, A. Fedak, B. Ligon, M. Westendord (Deloitte) regarding allocation of work for year-end property testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/20/2020				
Westendorf, Mandy	Discussion with A. Crawford, A. Fedak, B. Ligon, M. Pervez (Deloitte) regarding allocation of work for year-end property testing.	\$290.00	0.5	\$145.00
01/21/2020				
Crawford, Alexander	Continue to test property, plant and equipment's accumulated depreciation balance as part of the rollforward procedures.	\$180.00	2.5	\$450.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end property substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Document the control owners' competencies in performing control around authorization of capital project.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare on asset retirement obligation analytic to create an expectation for the year-end balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end property substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Test property, plant and equipment's accumulated depreciation balance as part of the rollforward procedures.	\$180.00	3.0	\$540.00
Fedak, Andrew	Update control documents based on management's review around the property, plant and equipment balance.	\$120.00	1.5	\$180.00
Fedak, Andrew	Discussion with M. Westendorf, B. Ligon (Deloitte) regarding the year-end property substantive testing approach.	\$120.00	0.5	\$60.00
Ligon, Brian	Discussion with M. Westendorf, A. Fedak (Deloitte) regarding the year-end property substantive testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the year-end property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update audit status of the operating effectiveness testing for internal controls.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/21/2020				
Ligon, Brian	Review year-end property controls operating effectiveness testing.	\$200.00	1.5	\$300.00
Ramkumar, Vignesh	Prepare audit status progress update for year-end property, plant and equipment testing.	\$200.00	1.0	\$200.00
Westendorf, Mandy	Discussion with B. Ligon, A. Fedak (Deloitte) regarding the year-end property substantive testing approach.	\$290.00	0.5	\$145.00
01/22/2020				
Crawford, Alexander	Prepare property, plant and equipment around year-end balance rollforward.	\$180.00	3.0	\$540.00
Crawford, Alexander	Continue to prepare property, plant and equipment around year-end balance rollforward.	\$180.00	2.0	\$360.00
Crawford, Alexander	Continue to prepare property, plant and equipment balance rollforward.	\$180.00	1.5	\$270.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property substantive testing.	\$180.00	1.5	\$270.00
Crawford, Alexander	Document control steps around monthly review of high dollar value capital additions in construction work-in-progress utility plant asset.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare asset retirement obligation analytic.	\$180.00	0.5	\$90.00
Fedak, Andrew	Prepare status update tracking for internal control testing on property, plant and equipment.	\$120.00	0.5	\$60.00
Hartman, John	Formulate testing approach and document risk assessment of asset retirement obligation.	\$330.00	5.0	\$1,650.00
Ligon, Brian	Close notes on operating effectiveness testing for property, plant and equipment.	\$200.00	1.5	\$300.00
Ligon, Brian	Draft email to A. West (PG&E) regarding follow-up questions on audit support provided for the year-end asset retirement obligations substantive testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/22/2020				
Ligon, Brian	Prepare the year-end property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property substantive testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Review year-end operating effectiveness testing approach on property, plant and equipment.	\$200.00	2.0	\$400.00
01/23/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the asset retirement obligations controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding status of property substantive workpapers.	\$180.00	1.5	\$270.00
Crawford, Alexander	Prepare rollforward procedures on asset retirement obligation balance.	\$180.00	2.5	\$450.00
Crawford, Alexander	Update the supplement asset retirement obligation guided risk assessment to see asset retirement obligation trend analysis relating to the nuclear asset retirement obligation.	\$180.00	0.5	\$90.00
Crawford, Alexander	Perform rollforward procedures on asset retirement obligation for the substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Document monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	3.0	\$540.00
Crawford, Alexander	Clear notes on control around authorization of capital project to clarify the steps within the checklist review.	\$180.00	1.0	\$180.00
Fedak, Andrew	Close comments on construction work in progress controls.	\$120.00	0.5	\$60.00
Fedak, Andrew	Continue to close comments on construction work in progress controls.	\$120.00	0.5	\$60.00
Ligon, Brian	Review audit progress in order to understand the allocation of work for year-end substantive testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/23/2020				
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the asset retirement obligations controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare year-end property, plant and equipment substantive testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Draft email to A. Crawford (Deloitte) to explain year-end testing approach for property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding status of property substantive workpapers.	\$200.00	1.5	\$300.00
Ligon, Brian	Continue to prepare year-end property substantive testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Review year-end control testing approach on property, plant and equipment.	\$200.00	0.5	\$100.00
Mcillece, Scott	Review audit progress on the year-end testing for property, plant and equipment.	\$290.00	0.2	\$58.00
Westendorf, Mandy	Review year end control documentation for operating effectiveness for asset retirement obligation control.	\$290.00	2.0	\$580.00
01/24/2020				
Crawford, Alexander	Update the analytic for asset retirement obligation balance testing.	\$180.00	1.0	\$180.00
Crawford, Alexander	Continue to prepare property, plant and equipment balance reconciliation.	\$180.00	3.0	\$540.00
Crawford, Alexander	Prepare property, plant and equipment balance reconciliation testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the asset retirement obligations year-end substantive testing.	\$180.00	0.5	\$90.00
Fedak, Andrew	Continue to update accumulated depreciation testing to align with the planned testing procedures.	\$120.00	0.5	\$60.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/24/2020				
Fedak, Andrew	Update accumulated depreciation testing to align with the planned testing procedures.	\$120.00	1.0	\$120.00
Ligon, Brian	Review support for year-end asset retirement obligations substantive testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the asset retirement obligations year-end substantive testing.	\$200.00	0.5	\$100.00
01/25/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the asset retirement obligations controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Update operating effectiveness testing regarding asset retirement obligations controls.	\$180.00	0.5	\$90.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the asset retirement obligations controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update data analytics around year-end guided risk assessment on property, plant and equipment.	\$200.00	1.5	\$300.00
Ligon, Brian	Review audit support for year-end property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support for asset retirement obligations controls testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Continue to update year-end property testing guided risk assessment.	\$200.00	1.0	\$200.00
01/26/2020				
Ligon, Brian	Close notes on controls testing on property, plant and equipment.	\$200.00	2.0	\$400.00
Ligon, Brian	Review support for property construction work in progress additions testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on property testing guided risk assessment.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/27/2020				
Crawford, Alexander	Update operating effectiveness memo regarding asset retirement obligations controls.	\$180.00	2.5	\$450.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the asset retirement obligations' controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Address notes on approval of asset addition for property, plant and equipment.	\$180.00	0.5	\$90.00
Fedak, Andrew	Update substantive testing for depreciation expenses incurred in property, plant and equipment.	\$120.00	0.5	\$60.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the asset retirement obligations' controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update the year-end property testing guided risk assessment.	\$200.00	2.5	\$500.00
Ligon, Brian	Update year-end property substantive testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Draft email to C. Lee (PG&E) to follow-up on support for property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
01/28/2020				
Crawford, Alexander	Update operating effectiveness memo regarding asset retirement obligations controls.	\$180.00	2.5	\$450.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end property substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare accumulated depreciation rollforward schedule testing for property, plant and equipment.	\$180.00	3.5	\$630.00
Crawford, Alexander	Continue to prepare accumulated depreciation rollforward schedule testing for property, plant and equipment.	\$180.00	1.5	\$270.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Hartman, John	Discussion with B. Ligon (Deloitte) regarding status of the year-end asset retirement obligations testing.	\$330.00	0.5	\$165.00
Ligon, Brian	Assess year-end property controls operating effectiveness testing approach.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with M. Westendorf (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with J. Hartman (Deloitte) regarding status of the year-end asset retirement obligations testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Review support to update year-end property substantive testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the year-end property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue to update year-end property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Continue to review audit support to update year-end property substantive testing.	\$200.00	1.5	\$300.00
Ramkumar, Vignesh	Prepare audit status progress on internal control over property, plant and equipment.	\$200.00	0.7	\$140.00
Varkey, Jamie	Continue to review California regulations to assess if there were regulatory changes during 2019 which may impact the company's asset retirement obligations and draft memo summarizing results of this search.	\$330.00	2.0	\$660.00
Varkey, Jamie	Review California regulations to assess if there were regulatory changes during 2019 which may impact the company's asset retirement obligations and draft memo summarizing results of this search.	\$330.00	2.5	\$825.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/28/2020				
Westendorf, Mandy	Discussion with B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$290.00	0.5	\$145.00
01/29/2020				
Crawford, Alexander	Prepare construction work-in-progress balance rollforward testing in property, plant and equipment.	\$180.00	1.5	\$270.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end property substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Update operating effectiveness memo regarding asset retirement obligations controls.	\$180.00	0.5	\$90.00
Fedak, Andrew	Draft follow up emails to A. Wong and C. Lee (PG&E) regarding year end questions over property, plant and equipment testing.	\$120.00	0.5	\$60.00
Fedak, Andrew	Update substantive workpapers related to depreciation expenses over property, plant and equipment.	\$120.00	0.5	\$60.00
Fedak, Andrew	Update substantive workpapers related to cost of removal testing related to asset retirement over property, plant and equipment.	\$120.00	0.5	\$60.00
Hartman, John	Review PG&E asset retirement obligation risk assessments.	\$330.00	2.5	\$825.00
Hartman, John	Review PG&E asset retirement obligation control testing.	\$330.00	3.0	\$990.00
Kanekar, Anish	Review audit status progress on asset retirement obligation in order to plan for audit priorities .	\$290.00	0.4	\$116.00
Ligon, Brian	Close notes on year-end property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Prepare a status update on year-end property testing and asset retirement obligations testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Review support for year-end asset retirement obligations substantive testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/29/2020				
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the year-end property substantive testing.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Clear notes to operating effectiveness for controls around asset retirement obligation.	\$290.00	1.0	\$290.00
01/30/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Close notes on control workpaper around clarifying each control steps performed to address the risks around property, plant and equipment.	\$180.00	0.5	\$90.00
Crawford, Alexander	Document the analysis of asset retirement obligation liability, accretion expense, and settlement trends in the supplement guided risk assessment in relations to asset retirement obligations.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare asset retirement obligation balance rollforward testing to agree it to the ending balance from the trial balance.	\$180.00	0.5	\$90.00
Crawford, Alexander	Prepare asset retirement obligation rollforward testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end asset retirement obligations substantive testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Update operating effectiveness memo regarding asset retirement obligations controls.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the year-end asset retirement obligations controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Fedak, Andrew	Update asset retirement obligation rollforward workpaper including update references within.	\$120.00	1.0	\$120.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Fedak, Andrew	Clear notes in control testing associated with property, plant and equipment.	\$120.00	2.0	\$240.00
Fedak, Andrew	Discussion with C. Lee (PG&E), B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$120.00	0.5	\$60.00
Fedak, Andrew	Draft email to J. Hong (PG&E) to clarify the steps of the control performed around property, plant and equipment.	\$120.00	0.5	\$60.00
Hartman, John	Document conditional asset retirement obligation memo.	\$330.00	2.5	\$825.00
Ligon, Brian	Review support for year-end property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with C. Lee (PG&E), A. Fedak (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on property controls operating effectiveness testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the year-end asset retirement obligations substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Review support for the year-end property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the year-end asset retirement obligations controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue to update year-end property substantive testing.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/30/2020				
Mcillece, Scott	Review operating effectiveness testing of internal controls over property, plan and equipment.	\$290.00	0.2	\$58.00
01/31/2020				
Crawford, Alexander	Prepare asset retirement obligation testing.	\$180.00	0.5	\$90.00
Crawford, Alexander	Update guided risk assessment supplement around asset retirement obligation balance.	\$180.00	0.5	\$90.00
Fedak, Andrew	Update controls operating effectiveness testing per inquiry of how the control is performed with A. Wong (PG&E).	\$120.00	0.5	\$60.00
Fedak, Andrew	Update controls operating effectiveness testing per inquiry of how the control is performed with M. Lum (PG&E).	\$120.00	0.5	\$60.00
Fedak, Andrew	Discussion with J. Hong (PG&E), B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$120.00	0.5	\$60.00
Fedak, Andrew	Discussion with M. Lum (PG&E), B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$120.00	0.5	\$60.00
Ligon, Brian	Close notes on year-end property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end asset retirement obligations guided risk assessment.	\$200.00	1.5	\$300.00
Ligon, Brian	Continue to update year-end asset retirement obligations guided risk assessment.	\$200.00	1.0	\$200.00
Ligon, Brian	Review support for year-end construction work in progress additions testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Review support for the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
01/31/2020				
Ligon, Brian	Discussion with J. Hong (PG&E), A. Fedak (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with M. Lum (PG&E), A. Fedak (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Westendorf, Mandy	Review operating effectiveness of control over property, plant and equipment disposal.	\$290.00	1.0	\$290.00
02/01/2020				
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Perform tie-out procedures on the Company's financial statements to the general ledger accounts.	\$180.00	3.0	\$540.00
Boyce, Kyle	Document year end operating effectiveness support for financial close and reporting test of controls.	\$180.00	1.5	\$270.00
Boyce, Kyle	Close notes on depreciate rate changes control workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Test control over procurement journal entries workpaper.	\$180.00	1.5	\$270.00
Brown, Erin	Continue documentation of profiling report over year-end journal entry testing.	\$180.00	2.0	\$360.00
Brown, Erin	Document profiling report over year-end journal entry testing.	\$180.00	3.5	\$630.00
Brown, Erin	Address notes with regards to Accounts Payable existence testing.	\$180.00	2.0	\$360.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding accounts payable testing.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to minutes of audit committee meetings and the agendas.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/01/2020				
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding year-end asset retirement obligations controls operating effectiveness testing.	\$180.00	0.5	\$90.00
Gillam, Tim	Review Form 10-K on financial statements.	\$380.00	3.0	\$1,140.00
Hamner, Jack	Address notes within the memorandum in which Deloitte considers signs of management override for each of the Company's post close entries.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the category A regulatory assets / liabilities substantive testing workpaper.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Document nuclear decommissioning expense testing.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Review Segments memo on evaluation of reporting segments for the company.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Respond to questions from W. Meredith (Deloitte) regarding the accounts payable risk assessment.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Discussion with L. Schloetter (Deloitte) regarding accounts receivable controls and risk assessment.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with B. Martin (Deloitte) regarding the procedures around decommissioning expense testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review accounts payable testing.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Correspond with D. Kenna (PG&E) regarding subsequent invoice inquiries for accounts payable testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Review support obtained from client to assess what needs to be requested for entity level controls.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Update audit committee entity level control to incorporate additional details regarding questions per the audit committee.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/01/2020				
Jasinski, Samantha	Review year-end electric balancing account reconciliation review control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review year-end gas balancing account reconciliation review control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review amounts due from customers risk assessment memo year-end update.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review assessment of entity level controls.	\$290.00	0.5	\$145.00
Ligon, Brian	Close notes on the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end asset retirement obligations guided risk assessment.	\$200.00	1.5	\$300.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding year-end asset retirement obligations controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Update year-end property testing guided risk assessment.	\$200.00	2.0	\$400.00
Ligon, Brian	Review support for the year-end asset retirement obligations controls testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue to update year-end property testing guided risk assessment.	\$200.00	1.0	\$200.00
Ligon, Brian	Continue to update year-end property substantive testing.	\$200.00	2.0	\$400.00
Martin, Blake	Discussion with V. Hennessy (Deloitte) regarding the procedures around decommissioning expense testing.	\$230.00	0.5	\$115.00
Martin, Blake	Document the Potential Adjustment Report meeting control testing of operating effectiveness at year end.	\$230.00	2.0	\$460.00
Martin, Blake	Further test Journal Entries at year end to address the risk of management override.	\$230.00	2.5	\$575.00
Martin, Blake	Test Journal Entries at year end to address the risk of management override.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/01/2020				
Meredith, Wendy	Review draft Form 10-K.	\$380.00	0.5	\$190.00
Meredith, Wendy	Continue reviewing draft Form 10-K financial statement.	\$380.00	2.0	\$760.00
Misra, Saurabh	Continue to review interim SAP system controls around monitoring controls around changes made to systems.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review interim SAP system controls around user access.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review control testing documentation for monitoring control around implementing changes through interim period.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare the reconciliation for investment testing.	\$200.00	1.0	\$200.00
Potts, John	Review actuarial specialists' actuarial report on post-retirement health benefit.	\$330.00	2.0	\$660.00
Potts, John	Review benefit assumption memo documentation.	\$330.00	1.0	\$330.00
Potts, John	Review pension expense testing around actuarial assumptions.	\$330.00	1.0	\$330.00
Reik, John	Review risk assessment memos on post-retirement benefits.	\$330.00	1.5	\$495.00
Rice, Blake	Prepare tax substantive workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Continue to prepare Tax control workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Document substantive analytic related to operating and maintenance expenses.	\$200.00	2.0	\$400.00
Uy, Rysel	Document selections for other regulatory assets and liabilities substantive testing.	\$200.00	4.5	\$900.00
Uy, Rysel	Continue to document selections for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/02/2020				
Bedi, Arpit	Analyze the entity level controls to assess whether they are designed and implemented and are operating efficiently.	\$200.00	1.5	\$300.00
Gillam, Tim	Review the audit summary memo.	\$380.00	2.5	\$950.00
Kamra, Akanksha	Assess the entity level controls.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the risks and audit procedures related to investments of the company's nuclear decommissioning trust and pension plan.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Assess the controls at the third party which maintains the Nuclear decommissioning and pension investments.	\$290.00	2.0	\$580.00
Ligon, Brian	Update year-end property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Further update year-end property substantive testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Continue to update year-end property substantive testing.	\$200.00	2.0	\$400.00
Pemberton, Tricia	Review the draft 2019 Form 10-K for PG&E Corporation	\$380.00	1.5	\$570.00
Pemberton, Tricia	Review the draft 2019 Form 10-K for PG&E Utility.	\$380.00	1.5	\$570.00
02/03/2020				
Alfahhad, Abdulrahman	Address notes on Oracle Database workpapers.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Address noted on Meter Data Management System's Terminations workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Call with P. Giamanco, W. Kipkirui (Deloitte) regarding the PG&E information technology audit status.	\$200.00	0.5	\$100.00
Azebu, Matt	Review of journal entry data reconciliation for period from July to December of 2019	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Azebu, Matt	Review of updated year-end risk assessment considerations related to operating expenses process	\$230.00	2.5	\$575.00
Azebu, Matt	Review of updated year-end risk assessment considerations related to accounts payable process	\$230.00	2.5	\$575.00
Azebu, Matt	Review the company's segment reporting analysis.	\$230.00	1.5	\$345.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.7	\$540.00
Bedi, Arpit	Analyze the entity level controls to assess whether they are designed and implemented and are operating efficiently.	\$200.00	1.3	\$260.00
Boyce, Kyle	Perform subsequent invoice testing related to electric and gas purchases and sales.	\$180.00	2.0	\$360.00
Boyce, Kyle	Update the gas commitments contracts substantive workpaper.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on depreciation rate change true up workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Update the renewable contract commitments schedule substantive workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Document the operating effectiveness of the business process consolidation package control.	\$180.00	2.0	\$360.00
Boyce, Kyle	Close notes on the segment reporting memorandum.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with K. Mallonee (PG&E) regarding contingencies and commitments footnote in the 2019 10K.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's entity level controls with regards to internal controls and financial reporting design testing procedures.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Brown, Erin	Document subsequent invoice testing procedures with regards to Accounts Payable.	\$180.00	3.5	\$630.00
Brown, Erin	Meeting with N. Riojas (PG&E), V. Hennessy (Deloitte) to perform annual fraud inquiries regarding the nuclear decommissioning trusts.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's customer billings rate review control.	\$180.00	3.0	\$540.00
Chopra, Harshita	Document the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	4.0	\$720.00
Chopra, Harshita	Continue to document the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue documentation of the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue documentation of the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	3.0	\$540.00
Crawford, Alexander	Update control that references board of director minutes related to the review control evidence around reviewing high dollar capital projects.	\$180.00	0.5	\$90.00
Crawford, Alexander	Update and finalize analytic related to asset retirement obligations.	\$180.00	0.5	\$90.00
Donahue, Nona	Discussion with J. Ncho Oguie, W. Meredith, A. Dugan, R. Nkinzingabo, B. Rice (Deloitte) regarding deferred tax asset valuation allowance considerations.	\$380.00	0.5	\$190.00
Dugan, Anne	Discussion with J. Ncho Oguie, W. Meredith, N. Donahue, R. Nkinzingabo, B. Rice (Deloitte) regarding deferred tax asset valuation allowance considerations.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Dugan, Anne	Review valuation allowance testing workpaper.	\$330.00	3.0	\$990.00
Fazil, Mohamed	Call with P. Giamanco, S. Misra, B. Long (Deloitte) to understand and discuss information technology audit findings and control testing status.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Meeting with W. Kipkirui, B. Long, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review privileged access control testing.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, B. Long (Deloitte) to understand and discuss information technology control exceptions identified and control testing status.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review PG&E report logic testing workpapers.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Call with A. Alfahhad, W. Kipkirui (Deloitte) regarding the PG&E information technology audit status.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Continue to perform Pension Asset testing on fair value measurement.	\$230.00	2.0	\$460.00
Goswami, Pratiti	Perform Pension Asset testing on fair value measurement.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding testing selections for Other Regulatory Assets and Liabilities substantive testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the year end substantive analytic to test the Company's electric revenue.	\$230.00	3.5	\$805.00
Hamner, Jack	Document the operating effectiveness of the Regulatory Accounting Document control in relation to the Gas Transmission and Storage rate case.	\$230.00	2.5	\$575.00
Hamner, Jack	Prepare the year end substantive analytic to test the Company's electric revenue.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Hamner, Jack	Discussion with E. Li, R. Tirado (PG&E) related to electric transmission revenue impact.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Correspondence with W. Chan (PG&E) regarding support necessary to complete entity level control testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Meeting with N. Riojas (PG&E), E. Brown (Deloitte) to perform annual fraud inquiries regarding the nuclear decommissioning trusts.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Addressing notes in customer accounts payable risk assessment memo.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspondence with P. Goswami (Deloitte) regarding questions related to investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with T. Huntley (PG&E) regarding confirmations to obtain related to investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with P. Manning (PG&E) regarding the investment testing population and how to assess the completeness of the population.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) regarding review of footnotes in the financial statements.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with third party contacts regarding confirmations to obtain for investment testing procedures.	\$230.00	3.5	\$805.00
Jasinski, Samantha	Meet with A. Chung, K. Mallonee, D. Diaz (PG&E), W. Meredith (Deloitte) to discuss comments on Form 10-K.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review depreciation rate change true up workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review actual audit fees billed workpaper for the proxy statement disclosure.	\$290.00	2.5	\$725.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Jasinski, Samantha	Review officer draft presented in the Form 10-K.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review audit and audit related services summary.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Update accounting estimates workbook with year-end balances.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review year-end electric rate review control.	\$290.00	1.5	\$435.00
K, Kavya	Prepare SAP HANA system passwords control and addressed the review notes.	\$200.00	3.0	\$600.00
K, Kavya	Prepare SAP HANA system passwords control and addressed the review notes.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Review the company's payroll balance and assessing for the variance noted on a year on year basis.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Assess the company's equity movements and agree to the financial statements.	\$290.00	0.2	\$58.00
Kamra, Akanksha	Discussion with B. Rice, S. Varshney, J. Ncho-Oguie, W. Meredith (Deloitte) regarding audit status on substantive testing and priorities for the week.	\$290.00	0.5	\$145.00
Kamra, Akanksha	Assess the company's entity level controls.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review and assess the debt balance of the company, check for the movement noted during the year and agree to the financial statements.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address notes on Oracle database workplan section for 3 platforms.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Clear notes on new user access.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review documentation around audit consideration around auditor's report issued on the service organization for the procurement system.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Kipkirui, Winnie	Meeting with D. DeMartini (PG&E) to discuss the segregation of duties conflicts monthly review.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Fazil, B. Long, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Call with A. Alfahhad, P. Giamanco (Deloitte) regarding the PG&E information technology audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update documentation for entity-level testing around information systems.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Update exposure check for 2019 control exceptions identified in SAP system to draw internal control conclusion.	\$230.00	1.0	\$230.00
Ligon, Brian	Review year-end asset retirement obligations substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Further review year-end asset retirement obligations substantive testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Continue to review year-end asset retirement obligations substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Review year-end asset retirement obligations controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Update year-end property substantive testing.	\$200.00	1.0	\$200.00
Long, Brittany	Meeting with M. Fazil, W. Kipkirui, S. Misra (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Review workpaper for SAP controls.	\$290.00	1.5	\$435.00
Long, Brittany	Update workpaper status tracker on general information technology control testing.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Long, Brittany	Call with P. Giamanco, S. Misra, M. Fazil (Deloitte) to understand and discuss information technology control exceptions identified and control testing status.	\$290.00	1.0	\$290.00
Long, Brittany	Perform control testing around segregation of duties review process.	\$290.00	1.0	\$290.00
Martin, Blake	Test year end journal entries to address the risk of management override	\$230.00	4.5	\$1,035.00
Martin, Blake	Review year end profiling of journal entries to test.	\$230.00	2.0	\$460.00
Martin, Blake	Further review the profiling of journal entries for year end testing.	\$230.00	3.0	\$690.00
Martin, Blake	Draft audit responses to Firm Actuary Findings Memorandum.	\$230.00	2.0	\$460.00
Meredith, Wendy	Discussion with J. Ncho Oguie, N. Donahue, A. Dugan, R. Nkinzingabo, B. Rice (Deloitte) regarding deferred tax asset valuation allowance considerations.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss income tax substantive testing.	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss audit status.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with B. Rice, S. Varshney, A. Kamra, J. Ncho-Oguie (Deloitte) regarding audit status on substantive testing and priorities for the week.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with A. Chung, K. Mallonee, D. Diaz (PG&E), S. Jasinski (Deloitte) to discuss comments on Form 10-K.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Rice (Deloitte) to discuss Form 10-K comments.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft Form 10-K.	\$380.00	1.5	\$570.00
Meredith, Wendy	Review pension obligation workpapers.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review risk assessment update memo.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Meredith, Wendy	Review management representation draft letter.	\$380.00	0.5	\$190.00
Misra, Saurabh	Call with P. Giamanco, M. Fazil, B. Long (Deloitte) to understand and discuss information technology control exceptions identified and control testing status.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue to review control testing documentation for segregation of duties.	\$290.00	2.0	\$580.00
Misra, Saurabh	Meeting with M. Fazil, W. Kipkirui, B. Long (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review control testing documentation for segregation of duties.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review control testing documentation for control around approval of changes.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review control testing documentation for control around approval of changes.	\$290.00	3.0	\$870.00
Ncho-Oguie, Jean-Denis	Review testing workpaper for utility plant sectional memo.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with B. Rice, S. Varshney, A. Kamra, W. Meredith (Deloitte) regarding audit status on substantive testing and priorities for the week.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for utility plant in service review control	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with W. Meredith, N. Donahue, A. Dugan, R. Nkinzingabo, B. Rice (Deloitte) regarding deferred tax asset valuation allowance considerations.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss audit status.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Call with J. Yuen (Deloitte) regarding valuation allowance testing and status update on outstanding workpapers.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Nkinzingabo, Rudy	Discussion with J. Ncho Oguie, W. Meredith, N. Donahue, A. Dugan, B. Rice (Deloitte) regarding deferred tax asset valuation allowance considerations.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Meet with J. Yuen (Deloitte) to discuss deferred tax accounts movement.	\$290.00	1.0	\$290.00
Nkinzingabo, Rudy	Perform effective tax rate review and updates.	\$290.00	1.7	\$493.00
Pant, Chetna	Review pension asset testing.	\$290.00	3.0	\$870.00
Pemberton, Tricia	Review 2019 Draft Form 10-K for PG&E Corporation	\$380.00	1.5	\$570.00
Pemberton, Tricia	Review 2019 Draft Form 10-K for PG&E Utility.	\$380.00	1.5	\$570.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss income tax substantive testing.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with S. Varshney, A. Kamra, J. Ncho-Oguie, W. Meredith (Deloitte) regarding audit status on substantive testing and priorities for the week.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with R. Uy (Deloitte) regarding reconciliation of year-end regulatory balancing account substantive testing.	\$230.00	1.5	\$345.00
Rice, Blake	Meet with W. Meredith (Deloitte) to discuss Form 10-K comments.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare tax substantive workpaper.	\$230.00	2.0	\$460.00
Rice, Blake	Discussion with J. Ncho Oguie, W. Meredith, N. Donahue, A. Dugan, R. Nkinzingabo (Deloitte) regarding deferred tax asset valuation allowance considerations.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update the gas revenue substantive analytic workpaper for year end considerations.	\$200.00	3.5	\$700.00
Uy, Rysel	Document selections for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/03/2020				
Uy, Rycel	Reconcile other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding testing selections for Other Regulatory Assets and Liabilities substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Rice (Deloitte) regarding reconciliation of year-end regulatory balancing account substantive testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Reconcile year-end regulatory balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Review independence considerations of Deloitte audit team for year end 2019.	\$230.00	3.0	\$690.00
Varshney, Swati	Discussion with B. Rice, A. Kamra, J. Ncho-Oguie, W. Meredith (Deloitte) regarding audit status on substantive testing and priorities for the week.	\$230.00	0.5	\$115.00
Varshney, Swati	Prepare payroll substantive testing according to planned audit procedures.	\$230.00	3.0	\$690.00
Westendorf, Mandy	Review substantive testing workpapers for property, plant and equipment.	\$290.00	3.0	\$870.00
Yuen, Jennifer	Call with R. Nkinzingabo (Deloitte) regarding valuation allowance testing and status update on outstanding workpapers.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Meet with R. Nkinzingabo (Deloitte) to discuss deferred tax accounts movement.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Call with K. Xu (PG&E) regarding open items relating to tax accounts and valuation allowance.	\$230.00	2.5	\$575.00
Yuen, Jennifer	Review valuation allowance support and memo provided by PG&E.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Update tax provision summary memo.	\$230.00	1.1	\$253.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Alfahhad, Abdulrahman	Address notes on Oracle identity management system's Termination workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Meter Data Management System's New user access workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Address notes on gas trades tracking system's Transferred User Workpaper.	\$200.00	0.6	\$120.00
Alfahhad, Abdulrahman	Address notes on Customer billing reporting module's Termination workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system's New User Access workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system's Transferred Users workpaper.	\$200.00	0.6	\$120.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss remediation procedures around SAP control exceptions.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Update Oracle User Access Review workpaper.	\$200.00	3.0	\$600.00
Alfahhad, Abdulrahman	Match job titles to the listing of users listed in SAP system to evaluate the appropriateness of system access.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Research employee's job titles and names to assess system access as part of the audit procedures around SAP system.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Clear notes for Customer billing reporting module's transferred Users.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Meeting with R. Respicio (PG&E) to discuss open audit requests on information technology control testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with B. Rice, K. Boyce (Deloitte) about tying general ledger accounts to the Company's financial statement line items.	\$230.00	1.0	\$230.00
Azebu, Matt	Review testing workpaper for segment reporting internal controls	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Azebu, Matt	Review the audit team's consideration of segment reporting conclusions and impacts on audit plan	\$230.00	1.5	\$345.00
Azebu, Matt	Review tie out of financial statement schedules (PG&E Corporation stand-alone balances)	\$230.00	3.0	\$690.00
Bhattacharya, Ayush	Update testing around rollforward procedures for change management controls.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Address review notes for Appropriate Change Implementor control in customer billing reporting module and procurement system.	\$200.00	1.0	\$200.00
Boyce, Kyle	Document information obtained from control walkthrough meeting with A. Chung (PG&E) in the footnote disclosure control workpapers.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with A. Chung (PG&E), V. Hennessy (Deloitte) regarding review of footnote disclosures in the 10K.	\$180.00	0.5	\$90.00
Boyce, Kyle	Document the operating effectiveness of the related parties control.	\$180.00	2.5	\$450.00
Boyce, Kyle	Perform tie-out procedures on general ledger accounts to the Company's financial statement line items.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with M. Azebu, B. Rice (Deloitte) about tying general ledger accounts to the Company's financial statement line items.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with F. Chang (PG&E), V. Hennessy (Deloitte) regarding related parties identified in quarter four of 2019.	\$180.00	0.5	\$90.00
Brown, Aaron	Review Benefits Specialist Workpaper.	\$290.00	2.0	\$580.00
Brown, Erin	Document PG&E's customer billings rate review control.	\$180.00	3.5	\$630.00
Brown, Erin	Document compliance & ethics hotline control.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Brown, Erin	Document communication amongst cross-functional management entity-level control for PG&E.	\$180.00	2.0	\$360.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Accounts Payable.	\$180.00	3.5	\$630.00
Chopra, Harshita	Continue documentation of the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	3.0	\$540.00
Chopra, Harshita	Perform tie-out procedures on the financial statement draft to workpaper testing.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue documentation of the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to perform tie-out procedures on the financial statement draft to workpaper testing.	\$180.00	2.0	\$360.00
Chopra, Harshita	Assess the independence of the audit engagement team members engaged on the PG&E audit.	\$180.00	0.5	\$90.00
Cochran, James	Review control testing documentation for change management control tested through year-end period.	\$380.00	0.5	\$190.00
Crawford, Alexander	Close notes on documentation of monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	1.0	\$180.00
Dugan, Anne	Review valuation allowance Memo.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Meeting with W. Kipkirui, B. Long, S. Misra (Deloitte) to discuss privileged access controls.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review new user access control testing.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Fazil, Mohamed	Review periodic access control testing.	\$230.00	3.0	\$690.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review PG&E automated controls testing workpapers on customer care and billing system.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review user access testing workpapers.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Review change management testing workpapers.	\$330.00	2.0	\$660.00
Gillam, Tim	Meeting with W. Meredith (Deloitte), J. Kane (PG&E) for quarterly meeting related to compliance matters.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with W. Meredith (Deloitte) to discuss comments on Form 10-K.	\$380.00	0.5	\$190.00
Gillam, Tim	Meeting with M. Lewis, J. Welsch (PG&E), J. Ncho Oguie, S. Jasinski (Deloitte) regarding fourth quarter accounting business update.	\$380.00	0.5	\$190.00
Goswami, Pratiti	Continue to perform pension asset testing around investment activities.	\$230.00	2.0	\$460.00
Goswami, Pratiti	Perform pension asset testing around investment activities.	\$230.00	3.0	\$690.00
Hamner, Jack	Prepare the year end substantive analytic to test the company's electric revenue.	\$230.00	3.5	\$805.00
Hamner, Jack	Continue to prepare the year end substantive analytic to test the company's electric revenue.	\$230.00	2.5	\$575.00
Hamner, Jack	Address notes within the year end substantive analytic to test the company's energy procurement balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Document the operating effectiveness of the regulatory accounting document control in relation to the Gas Transmission and Storage rate case.	\$230.00	3.5	\$805.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Hennessy, Vincent	Discussion with F. Chang (PG&E), K. Boyce (Deloitte) regarding related parties identified in quarter four of 2019.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with T. Huntley, A. Mawhorter (PG&E) and third party contacts in order to obtain remaining confirmations needed for investment testing.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Review entity-level control workpapers on year-end control operation.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Document fraud inquiries with N. Riojas (PG&E) for walkthrough procedures.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Review control around establishing control environment through employee helpline.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review Customer Care & Billings system rate review control.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review payroll control on processing payroll.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Meeting with M. Lewis, J. Welsch (PG&E), T. Gillam, J. Ncho Oguie (Deloitte) regarding fourth quarter accounting business update.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with B. Long, W. Kipkirui, B. Rice (Deloitte) regarding year end advisory workpaper status.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Perform secondary review on related parties control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Close notes on the management estimates workbook.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review internal audit's internal control tester qualification matrix workpaper.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review control around establishing code of conduct.	\$290.00	1.5	\$435.00
K, Kavya	Address notes on SAP HANA system's privileged access control.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
K, Kavya	Review notes on SAP HANA system's privileged access control.	\$200.00	2.0	\$400.00
Kamra, Akanksha	Assess the 2019 10-K financial statements of the company to check for consistency and clarity.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Address notes on privileged access section.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Clear notes on SAP powerful access around the two new controls as implemented by management in October 2019.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss workpaper status on general information technology control testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update notes on termination access.	\$230.00	3.5	\$805.00
Kipkirui, Winnie	Meeting with M. Fazil, B. Long, S. Misra (Deloitte) to discuss privileged access controls.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss remediation procedures around SAP control exceptions.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Discussion with B. Long, B. Rice, S. Jasinski (Deloitte) regarding year end advisory workpaper status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Clear notes on user access review workpaper	\$230.00	3.0	\$690.00
Li, Jenny	Update effective tax rate reconciliation with post-close journal entries around trial balances.	\$180.00	0.6	\$108.00
Ligon, Brian	Close notes on year-end property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review year-end asset retirement obligations substantive testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Review asset retirement obligations controls testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Continue to review asset retirement obligations control testing.	\$200.00	1.5	\$300.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Ligon, Brian	Discussion with M. Westendorf (Deloitte) regarding the year-end property substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on year-end property substantive testing.	\$200.00	2.0	\$400.00
Long, Brittany	Review report logic testing reports from procurement system.	\$290.00	1.5	\$435.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$290.00	0.5	\$145.00
Long, Brittany	Review privileged access control over SAP system.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with M. Fazil, W. Kipkirui, S. Misra (Deloitte) to discuss privileged access controls.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss workpaper status on general information technology control testing.	\$290.00	0.5	\$145.00
Long, Brittany	Discussion with W. Kipkirui, B. Rice, S. Jasinski (Deloitte) regarding year end advisory workpaper status.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Mortality Consideration Memorandum.	\$230.00	1.5	\$345.00
Martin, Blake	Document operating effectiveness for the testing of the Benefits reconciliation and disclosure control.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Pension Assumptions Testing substantive testing working paper.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within audit response to Firm Actuary Findings Memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Draft the Pension True-Up Journal Entry package review and approval control.	\$230.00	4.5	\$1,035.00
Meredith, Wendy	Meeting with T. Gillam (Deloitte), J. Kane (PG&E) for quarterly meeting related to compliance matters.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Meredith, Wendy	Meeting with T. Gillam (Deloitte) to discuss comments on Form 10-K.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review pension obligation audit procedures.	\$380.00	1.5	\$570.00
Misra, Saurabh	Continue to review control testing documentation for password configuration.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review control testing documentation for password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review control testing documentation for password configuration.	\$290.00	3.0	\$870.00
Misra, Saurabh	Meeting with M. Fazil, W. Kipkirui, B. Long (Deloitte) to discuss privileged access controls.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review control testing documentation for network security.	\$290.00	3.0	\$870.00
Munjal, Chahat	Continue to prepare the reconciliation for investment testing.	\$200.00	1.0	\$200.00
Munjal, Chahat	Prepare audit documentation on testing activities within investments.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Address notes on controls tested during year-end.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for utility plant guided risk assessment	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for utility plant additional risk assessment considerations memo	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review testing workpaper for utility plant process flow walkthrough.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meeting with M. Lewis, J. Welsch (PG&E), T. Gillam, S. Jasinski (Deloitte) regarding fourth quarter accounting business update.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Discussion with J. Yuen (Deloitte) on status of deferred tax testing and bonus depreciation.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Call with J. Yuen (Deloitte) to discuss status of the tax work.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Nkinzingabo, Rudy	Review the net operating losses analysis for deferred taxes.	\$290.00	1.3	\$377.00
Nkinzingabo, Rudy	Review schedule for impacting taxable loss and the movement since Q3.	\$290.00	1.0	\$290.00
Nkinzingabo, Rudy	Perform analysis of net operating losses workbook for substantive testing approach.	\$290.00	0.7	\$203.00
Nkinzingabo, Rudy	Review the property, plant and equipment depreciation impact to deferred taxes	\$290.00	1.5	\$435.00
Nkinzingabo, Rudy	Review tax footnote break out and questions for PG&E tax team pertaining to same.	\$290.00	1.3	\$377.00
Nkinzingabo, Rudy	Call with T. Lewis, K. Xu (PG&E), J. Yuen (Deloitte) on open questions related to bonus depreciation, method change application, and current/deferred tax expense.	\$290.00	1.5	\$435.00
Pemberton, Tricia	Review communications to the audit committee relating to the 2019 audits.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review communications to the draft audit opinions relating to the 2019 audits.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review communications to the draft audit consents relating to the 2019 audits.	\$380.00	0.5	\$190.00
Ramkumar, Vignesh	Prepare summary of audit status on internal control testing.	\$200.00	0.5	\$100.00
Rice, Blake	Prepare tax substantive workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with M. Azebu, K. Boyce (Deloitte) about tying general ledger accounts to the Company's financial statement line items.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with R. Uy (Deloitte) regarding reconciliation of year-end regulatory balancing account substantive testing.	\$230.00	1.5	\$345.00
Rice, Blake	Discussion with B. Long, W. Kipkirui, S. Jasinski (Deloitte) regarding year end advisory workpaper status.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Schloetter, Lexie	Discussion with E. Li (PG&E) related to impacts of transmission revenue on substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with A. Perrias (PG&E) related to impacts of tax reform on revenue testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update considerations related to the transmission revenue within revenue risk assessment.	\$200.00	3.5	\$700.00
Sharma, Ashish	Tie out for foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$180.00	3.0	\$540.00
Sharma, Ashish	Continue to tie out for foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$180.00	2.0	\$360.00
Sharma, Ashish	Continue to tie out for foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$180.00	3.0	\$540.00
Uy, Rycel	Discussion with B. Rice (Deloitte) regarding reconciliation of year-end regulatory balancing account substantive testing.	\$200.00	1.5	\$300.00
Uy, Rycel	Continue to document selections for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to document selections for other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to document selections for other regulatory assets and liabilities substantive testing.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/04/2020				
Uy, Rysel	Document selections for other regulatory assets and liabilities substantive testing.	\$200.00	2.0	\$400.00
Varshney, Swati	Prepare payroll substantive testing according to planned audit procedures.	\$230.00	1.0	\$230.00
Varshney, Swati	Review debt substantive testing of PG&E according to planned audit procedures.	\$230.00	3.0	\$690.00
Westendorf, Mandy	Discussion with B. Ligon (Deloitte) regarding the year-end property substantive testing.	\$290.00	0.5	\$145.00
Yuen, Jennifer	Update tax provision summary memo.	\$230.00	0.8	\$184.00
Yuen, Jennifer	Review updated post close journal entries to assess tax impact	\$230.00	0.7	\$161.00
Yuen, Jennifer	Analyze current tax versus deferred tax accounts movements.	\$230.00	0.8	\$184.00
Yuen, Jennifer	Discussion with R. Nkinzingabo (Deloitte) on status of deferred tax testing and bonus depreciation.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Call with R. Nkinzingabo (Deloitte) to discuss status of the tax work.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Call with T. Lewis, K. Xu (PG&E), R. Nkinzingabo (Deloitte) on open questions related to bonus depreciation, method change application, and current/deferred tax expense.	\$230.00	1.5	\$345.00
02/05/2020				
Alfahhad, Abdulrahman	Call with M. Fazil, P. Giamanco, W. Kipkirui, B. Long, S. Misra, S. Nambiar (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Address notes on auditor's report on service organizations around the procurement system.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Alfahhad, Abdulrahman	Address notes on Customer billing reporting module's terminations workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss remediation procedures around SAP control exceptions.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Prepare listing of SAP control exceptions in preparation for discussion with W. Kipkirui (Deloitte).	\$200.00	0.5	\$100.00
Azebu, Matt	Meet with W. Meredith, S. Jasinski (Deloitte) to discuss audit status.	\$230.00	1.0	\$230.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	2.5	\$500.00
Bedi, Arpit	Assess the risk and testing procedure to be made for investments.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Bedi, Arpit	Perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Perform subsequent invoice testing related to electric and gas purchases and sales.	\$180.00	3.0	\$540.00
Boyce, Kyle	Perform tie-out procedures on the Company's cash flow statement.	\$180.00	3.0	\$540.00
Boyce, Kyle	Discussion with T. Girlich (PG&E) related to subsequent procurement invoice testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with K. Mallonee (PG&E), V. Hennessy (Deloitte) regarding review process over the year end financial statements and financial statement schedules.	\$180.00	0.5	\$90.00
Boyce, Kyle	Prepare the gas commitments substantive workpaper.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with V. Hennessy, B. Rice (Deloitte), D. Kenna (PG&E) regarding subsequent invoice accounts payable testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's entity level controls with regards to internal controls and financial reporting design testing procedures.	\$180.00	3.5	\$630.00
Brown, Erin	Documentation of PG&E's accrual analysis control over accounts payable.	\$180.00	3.5	\$630.00
Chopra, Harshita	Perform tie-out procedures on the financial statement draft to audit workpapers.	\$180.00	0.5	\$90.00
Crawford, Alexander	Discussion with B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Crawford, Alexander	Add documentation to monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	0.5	\$90.00
Dam, Vivian	Update valuation allowance workpapers for forecasted taxable income to calculate when net operating losses would be fully utilized.	\$230.00	1.6	\$368.00
Donahue, Nona	Review year-end tax work on the provision, including valuation allowance consideration.	\$380.00	0.5	\$190.00
Dugan, Anne	Review tax regulatory asset.	\$330.00	2.0	\$660.00
Dugan, Anne	Review tax deduction on tangible asset repair expenses testing.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Review control on process chain monitoring for SAP system, Business Planning & Consolidation module.	\$230.00	1.5	\$345.00
Fazil, Mohamed	Review control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Call with S. Misra, B. Long, P. Giamanco (Deloitte) to discuss information technology audit testing status and next steps.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with B. Long, S. Misra (Deloitte) to discuss testing status of general information technology controls.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Meeting with W. Kipkirui (Deloitte), F. Fish, V. Gundam (PG&E) to discuss financially relevant reports from SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Call with A. Alfahhad, P. Giamanco, W. Kipkirui, B. Long, S. Misra, S. Nambiar (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Giamanco, Patrick	Call with A. Alfahhad, M. Fazil, W. Kipkirui, B. Long, S. Misra, S. Nambiar (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review automated control testing rollforward procedures performed.	\$330.00	3.5	\$1,155.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, B. Long (Deloitte) to discuss information technology audit testing status and next steps.	\$330.00	0.5	\$165.00
Gillam, Tim	Meet with W. Meredith, J. Ncho-Oguie (Deloitte) to discuss audit status.	\$380.00	0.5	\$190.00
Goswami, Pratiti	Perform pension asset testing around investment purchases and sales activities.	\$230.00	2.0	\$460.00
Goswami, Pratiti	Perform pension asset testing on gains/loss on investment activities.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the operating effectiveness of the Regulatory Accounting Document control selections relating to the 2019 Gas Transmission and Storage rate case.	\$230.00	2.0	\$460.00
Hamner, Jack	Review the selected Power Purchase agreements to identify the contract terms for renewables commitments substantive testing.	\$230.00	1.5	\$345.00
Hamner, Jack	Address notes within the operating effectiveness documentation for the category A regulatory assets / liabilities reconciliation control workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the Renewables Commitments substantive testing workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the Category A regulatory assets substantive testing.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Hennessy, Vincent	Respond to comments related to entity-level control testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with E. Brown, B. Rice (Deloitte), D. Kenna (PG&E) regarding subsequent invoice accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Respond to questions from P. Goswami (Deloitte) related to investment testing procedures.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E), K. Boyce (Deloitte) regarding review process over the year end financial statements and financial statement schedules.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with third party contacts regarding information to complete investment testing procedures.	\$230.00	3.5	\$805.00
Jasinski, Samantha	Prepare summary of proposed misstatements workpaper.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Clear notes in depreciation rate change up workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review management override testing approach memo.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review journal entry profiling workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to review journal entry profiling workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review journal entry testing summary memo.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Meet with W. Meredith, M. Azebu (Deloitte) to discuss audit status.	\$290.00	1.0	\$290.00
K, Kavya	Continue to perform user access review for critical function roles for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Perform user access review for critical function roles for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Kamra, Akanksha	Review the debt balance of the company, check for the movement noted during the year and agree to the financial statements.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review the Company's payroll balance and assess for the variance noted on a year on year basis.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review responses for the questionnaires specific to audit plan to enable audit procedures.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss remediation procedures around SAP control exceptions.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology audit status.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss current open items for the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with M. Fazil (Deloitte), F. Fish, V. Gundam (PG&E) to discuss financially relevant reports from SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with T. Yuen, J. Jorajuria (PG&E) to discuss the Unix SAP password settings.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with A. Alfahhad, M. Fazil, P. Giamanco, B. Long, S. Misra, S. Nambiar (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on the data center and network operations section of workpapers.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address notes on the change management controls.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Address notes on the backup controls.	\$230.00	1.5	\$345.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Li, Tina	Review Management Override of control risk assessment.	\$290.00	1.0	\$290.00
Li, Tina	Review Management Override of control journal entry testing memo.	\$290.00	1.0	\$290.00
Li, Tina	Review journal entry interim period profiling result on identifying journal entries with audit interests	\$290.00	2.0	\$580.00
Li, Tina	Review journal entry interim period testing workpaper on evaluation of journal entries with audit interests.	\$290.00	1.0	\$290.00
Ligon, Brian	Review year-end asset retirement obligations controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on asset retirement obligations substantive testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Continue to close notes on year-end property substantive testing.	\$200.00	2.5	\$500.00
Ligon, Brian	Close notes on year-end property substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Discussion with A. Crawford (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on year-end property testing guided risk assessment.	\$200.00	0.5	\$100.00
Long, Brittany	Call with A. Alfahhad, M. Fazil, P. Giamanco, W. Kipkirui, S. Misra, S. Nambiar (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$290.00	1.0	\$290.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss current open items for the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	1.0	\$290.00
Long, Brittany	Call with S. Misra, M. Fazil, P. Giamanco (Deloitte) to discuss information technology audit testing status and next steps.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Long, Brittany	Meeting with M. Fazil, S. Misra (Deloitte) to discuss testing status of general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Review change management workpaper.	\$290.00	0.5	\$145.00
Long, Brittany	Review privileged access workpaper.	\$290.00	0.5	\$145.00
Martin, Blake	Draft use of management expert memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Attend the January Month End Potential Adjustment Report meeting with D. Thomason, J. Garboden, R. Tirado, P. Sue (PG&E).	\$230.00	0.5	\$115.00
Martin, Blake	Close notes in the Pension True-Up Journal Entry Package review control.	\$230.00	2.0	\$460.00
Martin, Blake	Draft the Fraud Specialist Summary memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Draft the journal entry planning and testing memorandum appendix.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Postretirement Benefits Risk Assessment Memorandum.	\$230.00	4.5	\$1,035.00
Martin, Blake	Close notes within the Pension Regulatory Asset Substantive testing.	\$230.00	1.0	\$230.00
Meredith, Wendy	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss audit status.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Rice (Deloitte), T. Lewis, K. Xu (PG&E) to discuss amortization of regulatory account associated with excess deferred income taxes.	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with S. Jasinski, M. Azebu (Deloitte) to discuss audit status.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review comments on Form 10-K.	\$380.00	1.0	\$380.00
Misra, Saurabh	Call with M. Fazil, B. Long, P. Giamanco (Deloitte) to discuss information technology audit testing status and next steps.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Misra, Saurabh	Meeting with M. Fazil, B. Long (Deloitte) to discuss testing status of general information technology controls.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review control testing documentation for privileged user access review control.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with A. Alfahhad, M. Fazil, P. Giamanco, W. Kipkirui, B. Long, S. Nambiar (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review control testing documentation for new user access review control.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review control testing documentation for new user access review control.	\$290.00	3.0	\$870.00
Misra, Saurabh	Further review control testing documentation for new user access review control.	\$290.00	2.0	\$580.00
Munjal, Chahat	Prepare disclosure testing for pension plan asset.	\$200.00	3.0	\$600.00
Nambiar, Sachin	Call with A. Alfahhad, M. Fazil, P. Giamanco, W. Kipkirui, B. Long, S. Misra (Deloitte) to discuss PG&E information technology audit review notes on documentation matters around control exceptions identified.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Review testing workpaper for utility plant asset impairment analysis.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, W. Meredith (Deloitte) to discuss audit status.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Review tangible property repair amount as tax deduction for deferred taxes.	\$290.00	2.5	\$725.00
Nkinzingabo, Rudy	Review current state tax expense	\$290.00	0.7	\$203.00
Nkinzingabo, Rudy	Call with A. Dugan (PG&E) to discuss valuation allowance questions.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Nkinzingabo, Rudy	Review trial balance changes to identify tax impact.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Review the tax workpaper and tax application around method change documentation	\$290.00	1.3	\$377.00
Nkinzingabo, Rudy	Review valuation allowance memo based on updates around net operating losses	\$290.00	1.2	\$348.00
Rice, Blake	Continue preparation of tax substantive workpaper.	\$230.00	1.0	\$230.00
Rice, Blake	Prepare year end audit deliverables.	\$230.00	2.0	\$460.00
Rice, Blake	Meet with W. Meredith (Deloitte), T. Lewis, K. Xu (PG&E) to discuss amortization of regulatory account associated with excess deferred income taxes.	\$230.00	1.0	\$230.00
Rice, Blake	Discussion with E. Brown, V. Hennessy (Deloitte), D. Kenna (PG&E) regarding subsequent invoice accounts payable testing.	\$230.00	1.0	\$230.00
Schloetter, Lexie	Update workpaper related to the year end substantive analytic for gas revenue testing.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Update the revenue substantive analytic for the impacts of the tax reform approval.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update the Operating and maintenance substantive analytic for the nonrecoverable expense population.	\$200.00	3.5	\$700.00
Sharda, Pranshu	Summarize 8-K filed by PG&E with SEC to analyze financial impact of event occurred in PG&E on D&T's audit approach & planned procedures.	\$200.00	3.0	\$600.00
Uy, Rysel	Address notes in other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to address notes in other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/05/2020				
Uy, Rysel	Continue to reconcile recoverable expenses for year-end balancing accounts substantive testing.	\$200.00	1.0	\$200.00
Uy, Rysel	Reconcile recoverable expenses in year-end balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Review debt substantive testing of PG&E according to planned audit procedures.	\$230.00	3.0	\$690.00
Varshney, Swati	Prepare payroll substantive testing according to planned audit procedures.	\$230.00	1.0	\$230.00
Verma, Sachin	Review the journal entry testing memo.	\$380.00	1.0	\$380.00
Westendorf, Mandy	Review substantive testing workpapers for property, plant and equipment.	\$290.00	2.0	\$580.00
Yuen, Jennifer	Prepare deferred taxes on net operating losses testing.	\$230.00	4.8	\$1,104.00
Yuen, Jennifer	Review trial balance changes to identify tax impact.	\$230.00	1.7	\$391.00
Yuen, Jennifer	Update deferred tax analysis testing for temporary differences between tax and book income.	\$230.00	2.2	\$506.00
02/06/2020				
Alfahhad, Abdulrahman	Address notes on Meter Data Management System's transferred user control.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with W. Kipkirui (Deloitte) to discuss notes on documenting common control consideration.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system's New User Access control workpaper.	\$200.00	0.3	\$60.00
Alfahhad, Abdulrahman	Address notes on Oracle identity management system's Transferred User control workpaper.	\$200.00	0.8	\$160.00
Alfahhad, Abdulrahman	Address notes on Customer billing reporting module's Termination control workpaper.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Alfahhad, Abdulrahman	Review listing of user access of PG&E employees to check the user access comparing to employee's function roles.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding selections related to investment testing procedures.	\$230.00	2.0	\$460.00
Basilico, Ellen	Meet with T. Gillam, J. Ncho-Oguie (Deloitte), B. Johnson (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	1.0	\$380.00
Bedi, Arpit	Perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Analyze the entity level controls to assess whether they are designed and implemented and operating efficiently.	\$200.00	0.5	\$100.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Bedi, Arpit	Continue to perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Close notes in the segment reporting memorandum.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with V. Hennessy (Deloitte) regarding documentation of procedures related to the statement of cash flows.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue to perform tie-out procedures on the Company's cash flow statement.	\$180.00	3.5	\$630.00
Boyce, Kyle	Perform tie-out procedures on the Company's cash flow statement.	\$180.00	4.0	\$720.00
Boyce, Kyle	Continue to perform tie-out procedures on the Company's cash flow statement.	\$180.00	3.0	\$540.00
Boyce, Kyle	Prepare electric procurement subsequent invoice testing.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update the related parties memorandum for related parties testing.	\$180.00	1.0	\$180.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Accounts Payable.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E controls over policies and procedures with regards to board of directors and board committees.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding entity-level control testing procedures.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's controls over gas rates analysis.	\$180.00	3.5	\$630.00
Brown, Erin	Document PG&E's review control over high bills within customer billings.	\$180.00	3.5	\$630.00
Chopra, Harshita	Perform tie-out procedures on the financial statement draft to audit workpapers.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Chopra, Harshita	Perform tie-out procedures on footnotes of the financial statement to audit testing workpapers.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to perform tie-out procedures on footnotes of the financial statement to audit testing workpapers.	\$180.00	3.0	\$540.00
Chopra, Harshita	Continue to perform tie-out procedures on footnotes of the financial statement to audit testing workpapers.	\$180.00	2.0	\$360.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	0.5	\$90.00
Chopra, Harshita	Continue the preparation of the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	3.0	\$540.00
Crawford, Alexander	Add documentation around monthly review control over the additions and retirement report prepared in property, plan and equipment balance.	\$180.00	1.0	\$180.00
Donahue, Nona	Call with R. Nkinzingabo (Deloitte) to discuss new approach to test valuation allowance.	\$380.00	0.5	\$190.00
Donahue, Nona	Review valuation allowance analysis.	\$380.00	2.0	\$760.00
Dugan, Anne	Call with R. Nkinzingabo (Deloitte) to discuss new approach to test valuation allowance.	\$330.00	0.5	\$165.00
Dugan, Anne	Perform review of testing around internal control over income taxes.	\$330.00	2.5	\$825.00
Fannin, Sam	Review final regulation around the general rate case.	\$330.00	2.0	\$660.00
Fazil, Mohamed	Call with B. Long, P. Giamanco, S. Misra (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Business Planning & Consolidation module.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Fazil, Mohamed	Review control on process chain monitoring for SAP's business warehouse system.	\$230.00	2.5	\$575.00
Fogarty, Ellen	Review benefit assumption around discount rate.	\$380.00	1.0	\$380.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology control exceptions identified.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review PG&E automated controls testing workpapers on advanced billings system.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the information technology control evaluation framework.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Update PG&E information technology audit analysis on control exceptions.	\$330.00	3.5	\$1,155.00
Giamanco, Patrick	Discussion with B. Long, W. Kipkirui, S. Jasinski (Deloitte) regarding year end advisory workpaper status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long, S. Misra, M. Fazil (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$330.00	1.0	\$330.00
Gillam, Tim	Review revenue testing workpaper, including substantive and internal control testing.	\$380.00	2.0	\$760.00
Gillam, Tim	Meet with E. Basilico, J. Ncho-Oguie (Deloitte), B. Johnson (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	1.0	\$380.00
Goswami, Pratiti	Prepare pension plan asset testing on purchases and sales activities	\$230.00	3.0	\$690.00
Goswami, Pratiti	Continue to prepare pension plan asset testing on purchases and sales activities	\$230.00	3.0	\$690.00
Hamner, Jack	Review the selected natural gas contract agreements to identify the contract terms for natural gas commitments substantive testing.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Hamner, Jack	Develop an independent expectation for the Company's natural gas commitments for two selected contracts that the Company entered into in FY'2018.	\$230.00	2.0	\$460.00
Hamner, Jack	Prepare the Natural Gas Commitments substantive testing workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Review operating effectiveness documented for December 2019 instances of the procurement controls.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Correspond with third party contacts regarding information to complete investment testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Correspond with I. Liu (PG&E) regarding information to complete investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding selections related to investment testing procedures.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Respond to questions from P. Goswami (Deloitte) related to investment testing procedures.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Document selections related to investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with K. Boyce (Deloitte) regarding documentation of procedures related to the statement of cash flows.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding entity-level control testing procedures.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Review accounts payable control testing workpapers.	\$230.00	1.5	\$345.00
Hennessy, Vincent	Continue to review accounts payables control testing procedures.	\$230.00	1.0	\$230.00
Jasinski, Samantha	Review the memo documenting the rationale of journal entry types that were excluded from testing.	\$290.00	2.5	\$725.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Jasinski, Samantha	Meeting with M. Pietrasz (PG&E) regarding environmental remediation efforts that occurred during 2019.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Perform retirements testing secondary review.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Perform secondary review of depreciation testing.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review electric procurement journal entry package control.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Perform secondary review of property, plant & equipment substantive year-end testing.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review appendix to journal entry testing memo.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review property, plant & equipment additional risk assessment considerations.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Discussion with B. Long, W. Kipkirui, P. Giamanco (Deloitte) regarding year end advisory workpaper status.	\$290.00	0.5	\$145.00
K, Kavya	Continue to perform user access review for functional roles for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Perform user access review for functional roles for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Review the entity level controls.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Assess the Company's Entity Level Controls.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Review responses for the questionnaires specific to audit plan to enable completeness of audit procedures.	\$290.00	3.0	\$870.00
Kanekar, Anish	Review asset retirement obligation substantive testing.	\$290.00	1.0	\$290.00
Kiander, Matthew	Prepare tie-out procedure around pension liability disclosure.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Kipkirui, Winnie	Update workpapers in line with remediation effort around control exceptions and exposure check results.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Close notes on remediation of password control deviations.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Close notes on segregation of duties.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology control exceptions identified.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Discussion with B. Long, S. Jasinski, P. Giamanco (Deloitte) regarding year end advisory workpaper status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the information technology control evaluation framework.	\$230.00	1.5	\$345.00
Kipkirui, Winnie	Meeting with A. Alfahhad (Deloitte) to discuss notes on documenting common control consideration.	\$230.00	0.5	\$115.00
Ligon, Brian	Close notes on year-end asset retirement obligations substantive testing.	\$200.00	2.5	\$500.00
Ligon, Brian	Continue to close notes on year-end asset retirement obligations substantive testing.	\$200.00	2.0	\$400.00
Ligon, Brian	Close notes on year-end property substantive testing.	\$200.00	0.5	\$100.00
Long, Brittany	Review privileged access workpaper.	\$290.00	0.6	\$174.00
Long, Brittany	Review change management workpaper.	\$290.00	0.7	\$203.00
Long, Brittany	Review segregation of duties memo.	\$290.00	0.6	\$174.00
Long, Brittany	Review segregation of duties risk analysis report workpaper.	\$290.00	0.6	\$174.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology control exceptions identified.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco, S. Misra, M. Fazil (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$290.00	1.0	\$290.00
Long, Brittany	Discussion with W. Kipkirui, S. Jasinski, P. Giamanco (Deloitte) regarding year end advisory workpaper status.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Pension Risk of Material Misstatement working paper.	\$230.00	1.5	\$345.00
Martin, Blake	Close notes within the Year end profiling of journal entries to test working paper.	\$230.00	4.0	\$920.00
Martin, Blake	Continue to close notes within the year end profiling of journal entries to test working paper.	\$230.00	3.0	\$690.00
Martin, Blake	Continue to close notes within the year end profiling of journal entries to test working paper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Hire to Retire process walkthrough memorandum.	\$230.00	1.0	\$230.00
Meredith, Wendy	Continue reviewing audit committee communication presentation.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review audit committee communication presentation.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review audit status to understand testing priorities.	\$380.00	0.5	\$190.00
Misra, Saurabh	Continues to review control testing documentation around testing changes before implementation into production system.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation around testing changes before implementation into production system.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation for transferred user access review control.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Misra, Saurabh	Call with B. Long, P. Giamanco, M. Fazil (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$290.00	1.0	\$290.00
Misra, Saurabh	Continue to review access review control around network security.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments	\$200.00	2.0	\$400.00
Munjal, Chahat	Reconcile investment testing to investment disclosure in the footnote of draft Form 10-K.	\$200.00	3.0	\$600.00
Munjal, Chahat	Prepare audit documentation on testing gain and loss activities within investments.	\$200.00	2.0	\$400.00
Nambiar, Sachin	Address notes on controls tested during year-end.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper around internal control documentation around additions for utility plants.	\$380.00	1.5	\$570.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, E. Basilico (Deloitte), B. Johnson (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review testing workpaper around internal control documentation around Cost of Removal for utility plants.	\$380.00	1.0	\$380.00
Nkinzingabo, Rudy	Review valuation analysis examples.	\$290.00	1.2	\$348.00
Nkinzingabo, Rudy	Review the new California assembly bill around income taxation to assess tax impact.	\$290.00	0.8	\$232.00
Nkinzingabo, Rudy	Call with N. Donahue (Deloitte) to discuss new approach to test valuation allowance.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Review new approach to test valuation allowance.	\$290.00	0.8	\$232.00
Nkinzingabo, Rudy	Call with A. Dugan (Deloitte) to discuss new approach to test valuation allowance.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Nkinzingabo, Rudy	Continue to review tangible property repair amount as tax deduction for deferred taxes.	\$290.00	2.5	\$725.00
Nkinzingabo, Rudy	Review new guidance for bonus depreciation for longer production period property.	\$290.00	1.5	\$435.00
Pemberton, Tricia	Review regulatory assets risk assessment.	\$380.00	1.0	\$380.00
Potts, John	Review benefit assumption around discount rate.	\$330.00	1.0	\$330.00
Rice, Blake	Continue preparation of tax substantive workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Review consolidations workpaper after post close entries.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare operating and maintenance expense substantive workpaper.	\$230.00	2.5	\$575.00
Schloetter, Lexie	Add documentation to operating and maintenance expense testing substantive analytic.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Incorporate impacts of the Gas Transmission and storage regulatory case into the gas revenue substantive analytic.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Perform research on annual changes to the gas revenue for impacts of a new regulatory action.	\$200.00	3.5	\$700.00
Schloetter, Lexie	Research the internal audit testing over billings control testing process for gas rate changes.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with A. Perrias (PG&E) related to changes in gas revenue substantive testing.	\$200.00	0.5	\$100.00
Sharda, Pranshu	Continue to tie out the foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Sharda, Pranshu	Tie out the foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year.	\$200.00	2.0	\$400.00
Sharda, Pranshu	Continue to tie out the foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year.	\$200.00	3.0	\$600.00
Uy, Rycel	Reconcile other regulatory substantive testing to the Company's footnote support.	\$200.00	3.5	\$700.00
Uy, Rycel	Update documentation for other regulatory substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to reconcile other regulatory substantive testing to the Company's footnote support.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to reconcile other regulatory substantive testing to the Company's footnote support.	\$200.00	1.0	\$200.00
Varshney, Swati	Review cash memo which includes a complete understanding of the cash account and cash process flow diagram of PG&E.	\$230.00	3.0	\$690.00
Varshney, Swati	Review financial statements of the company which include agreeing previous year number with previous year signed financials, agreeing the totals, how numbers are agreeing with Deloitte substantive testing.	\$230.00	3.0	\$690.00
Varshney, Swati	Review financial statements of the company which include agreeing Previous year number with previous year signed financials, agreeing the totals, how numbers are agreeing with Deloitte substantive testing.	\$230.00	3.0	\$690.00
Westendorf, Mandy	Clear notes related to property, plant and equipment substantive testing.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/06/2020				
Yuen, Jennifer	Perform bonus depreciation analysis for deferred taxes testing.	\$230.00	2.5	\$575.00
Yuen, Jennifer	Review net operating losses usage schedule.	\$230.00	0.6	\$138.00
Yuen, Jennifer	Perform method change application review for deferred taxes purposes.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Prepare valuation allowance analysis.	\$230.00	3.4	\$782.00
02/07/2020				
Alfahhad, Abdulrahman	Address notes on gas trades tracking system's Terminations control workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Call with W. Kipkirui, B. Long, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Call with J. Cochran, B. Long, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$200.00	1.0	\$200.00
Alfahhad, Abdulrahman	Meeting with D. Kung (PG&E) to go over questions around user access testing.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Perform Oracle identity management system's Terminations rollforward procedure testing.	\$200.00	0.7	\$140.00
Alfahhad, Abdulrahman	Address notes on Customer billing reporting module's New user access control.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Address notes on gas trades tracking system's New User Access.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Perform Advanced Billings System's New User access rollforward testing.	\$200.00	0.2	\$40.00
Alfahhad, Abdulrahman	Review Customer billing reporting module's Terminations workpaper.	\$200.00	1.0	\$200.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Azebu, Matt	Review operating effectiveness testing of management's internal controls related to financial close and reporting process	\$230.00	3.0	\$690.00
Azebu, Matt	Continue to review operating effectiveness testing of management's internal controls related to financial close and reporting process	\$230.00	3.0	\$690.00
Azebu, Matt	Review engagement team's considerations related to audit reliance on Bloomberg vendor pricing data for investment testing.	\$230.00	1.0	\$230.00
Basilico, Ellen	Meet with T. Gillam, W. Meredith (Deloitte), D. Mielle (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting	\$380.00	1.0	\$380.00
Basilico, Ellen	Meet with T. Gillam (Deloitte), J. Wells (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	1.0	\$380.00
Bedi, Arpit	Perform tie-out procedures on the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$200.00	1.0	\$200.00
Boyce, Kyle	Update the gas commitments contracts substantive workpaper.	\$180.00	1.5	\$270.00
Boyce, Kyle	Continue to perform tie-out procedures on the Company's cash flow statement.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Boyce, Kyle	Discussion with Z. Birden, T. Ockel (PG&E), R. Uy (Deloitte) regarding the review process over the contracts type listing.	\$180.00	0.5	\$90.00
Brown, Erin	Document PG&E's gas rate review control over customer billings.	\$180.00	2.0	\$360.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Brown, Erin	Discussion with B. Baldwin (PG&E) regarding gas rate review control.	\$180.00	1.0	\$180.00
Brown, Erin	Document PG&E's entity-level control over fraud risk assessments.	\$180.00	2.5	\$450.00
Brown, Erin	Discussion with B. Martin, J. Hamner, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	1.0	\$180.00
Brown, Erin	Discussion with V. Hennessy (Deloitte), D. Kenna (PG&E) regarding subsequent invoice accounts payable testing.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the cash testing workpaper for Pacific Gas and Electric Corporation.	\$180.00	1.0	\$180.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	2.0	\$360.00
Cochran, James	Call with A. Alfahhad, B. Long, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$380.00	1.0	\$380.00
Cochran, James	Review control testing documentation for user access review control tested through year-end period.	\$380.00	1.5	\$570.00
Donahue, Nona	Edit valuation allowance memo.	\$380.00	1.0	\$380.00
Donahue, Nona	Edit valuation allowance spreadsheet.	\$380.00	0.5	\$190.00
Dugan, Anne	Review taxes, including tax related regulatory assets/liabilities (including normalized item).	\$330.00	4.5	\$1,485.00
Dugan, Anne	Discussion with R. Nkinzingabo, J. Yuen (Deloitte) regarding status of year-end tax substantive workpapers.	\$330.00	0.5	\$165.00
Fannin, Sam	Review regulatory accounting asset testing.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Call with P. Giamanco (Deloitte) to discuss information technology audit review notes on automated controls.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Fazil, Mohamed	Call with B. Long, S. Misra (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Business Warehouse module.	\$230.00	2.5	\$575.00
Fazil, Mohamed	Review control on password confirmation for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Draft email to S. Misra, F. Mohammad, B. Long (Deloitte) to provide feedback and set expectations on information technology audit findings and next steps.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with A. Alfahhad, J. Cochran, B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with W. Kipkirui, A. Alfahhad, B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with M. Fazil (Deloitte) to discuss information technology audit review notes on automated controls.	\$330.00	0.5	\$165.00
Gillam, Tim	Meet with E. Basilico, W. Meredith (Deloitte), D. Mielle (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting	\$380.00	1.0	\$380.00
Gillam, Tim	Meet with W. Meredith (Deloitte), J. Simons (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	0.5	\$190.00
Gillam, Tim	Meet with E. Basilico (Deloitte), J. Wells (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	1.0	\$380.00
Hamner, Jack	Addressing manager notes within the yearend substantive analytic testing electric revenues.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Hamner, Jack	Discussion with B. Martin, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hamner, Jack	Preparing the Natural Gas Commitments substantive testing workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Developing an independent expectation for the Company's natural gas commitments for two selected contracts that the Company entered into in FY'2018.	\$230.00	3.5	\$805.00
Hamner, Jack	Documenting additional post close entries and assessing the for signs of management override within the post close entry memorandum.	\$230.00	3.0	\$690.00
Hartman, John	Continue to review asset retirement obligation substantive testing.	\$330.00	2.0	\$660.00
Hartman, John	Review asset retirement obligation substantive testing.	\$330.00	2.0	\$660.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte), D. Kenna (PG&E) regarding subsequent invoice accounts payable testing.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Prepare documentation on purchases and sales of investment testing.	\$230.00	0.5	\$115.00
Hennessy, Vincent	Respond to questions from C. Munjal (Deloitte) regarding reconciliation of nuclear decommissioning trusts.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Hennessy, Vincent	Discussion with J. Pitman (PG&E) regarding the fraud risk assessment memo for our entity level control testing.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review year end update in debt guided risk assessment control workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year end electric revenue substantive testing.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Address notes to documentation of summary of proposed adjustments workpaper.	\$290.00	1.0	\$290.00
K, Kavya	Perform user access review for financially relevant roles for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	2.0	\$400.00
K, Kavya	Perform user access review for financially relevant roles for SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Review cash confirmations received and agree balance to the financial statements.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Review the 2019 10-K financial statements of the company to check for consistency and clarity.	\$290.00	1.0	\$290.00
Kamra, Akanksha	Review the Form 8-K (reporting to the Securities and Exchange Commission) as issued by the Company over the course of 2019 to document the events that occurred during the year.	\$290.00	2.0	\$580.00
Kamra, Akanksha	Review cash balance and movements testing	\$290.00	1.5	\$435.00
Kamra, Akanksha	Review responses for the questionnaires specific to audit plan.	\$290.00	2.0	\$580.00
Kipkirui, Winnie	Meeting with B. Rice (Deloitte) to reconcile general information technology control workpaper reviewed versus need to be reviewed.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Kipkirui, Winnie	Meeting with F. Fish, V. Gundam (PG&E) to discuss report testing on SAP system, Business Planning & Consolidation module.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the current status of the information technology audit.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Call with A. Alfahhad, B. Long, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes in control around monitoring termination of user access.	\$230.00	2.5	\$575.00
Kipkirui, Winnie	Continue to perform exposure check testing and aligning results across internal control evaluation framework in line with documentation in workpapers related to the control exceptions.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Perform exposure check testing and aligning results across internal control evaluation framework in line with documentation in workpapers related to the control exceptions.	\$230.00	2.0	\$460.00
Long, Brittany	Call with M. Fazil, S. Misra (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$290.00	1.0	\$290.00
Long, Brittany	Review segregation of duties workpaper.	\$290.00	0.5	\$145.00
Long, Brittany	Review privileged access controls workpaper.	\$290.00	0.5	\$145.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the current status of the information technology audit.	\$290.00	1.0	\$290.00
Long, Brittany	Call with W. Kipkirui, A. Alfahhad, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	1.0	\$290.00
Long, Brittany	Call with A. Alfahhad, J. Cochran, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	1.0	\$290.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Martin, Blake	Discussion with R. Uy (Deloitte) regarding journal entry support for management override controls.	\$230.00	1.0	\$230.00
Martin, Blake	Close notes within the Year end profiling of journal entries to test working paper.	\$230.00	4.0	\$920.00
Martin, Blake	Close notes within the Journal Entry testing appendix to the memorandum.	\$230.00	1.0	\$230.00
Martin, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Mcillece, Scott	Review information used in performing review control around additions and retirement report.	\$290.00	0.5	\$145.00
Meredith, Wendy	Meet with T. Gillam, E. Basilico (Deloitte), D. Mielle (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting	\$380.00	1.0	\$380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte), J. Simons (PG&E) to discuss 2019 audit matters in advance of the Audit Committee meeting.	\$380.00	0.5	\$190.00
Misra, Saurabh	Continue to review control testing documentation for transferred user access review control tested.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation for user access review control tested.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with M. Fazil, B. Long (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review control testing documentation for terminated user access review control tested.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation for transferred user access review control tested.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Munjal, Chahat	Prepare audit documentation on testing purchases and sales activities within investments.	\$200.00	2.5	\$500.00
Nambiar, Sachin	Discussion with D. Kung (PG&E) to review SAP control around Batch jobs monitoring and change management review.	\$200.00	0.5	\$100.00
Nkinzingabo, Rudy	Discussion with K. Xu (PG&E), J. Yuen (Deloitte) regarding valuation allowance analysis.	\$290.00	1.2	\$348.00
Nkinzingabo, Rudy	Review valuation allowance analysis on deferred tax asset.	\$290.00	0.6	\$174.00
Nkinzingabo, Rudy	Discussion with A. Dugan, J. Yuen (Deloitte) regarding status of year-end tax substantive workpapers.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Continue to review valuation allowance analysis on deferred tax asset	\$290.00	3.0	\$870.00
Pant, Chetna	Review audit findings from census data benchmarking testing.	\$290.00	3.0	\$870.00
Pemberton, Tricia	Review regulatory assets risk assessment.	\$380.00	1.0	\$380.00
Potts, John	Review pension benefit liability testing.	\$330.00	1.0	\$330.00
Rice, Blake	Perform tie out procedures on tax footnote.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	1.0	\$230.00
Rice, Blake	Meeting with W. Kipkirui (Deloitte) to reconcile general information technology control workpaper reviewed versus need to be reviewed.	\$230.00	0.5	\$115.00
Rice, Blake	Review consolidations workpaper after post close entries.	\$230.00	2.0	\$460.00
Rice, Blake	Continue preparation of operating and maintenance expense substantive workpaper.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Schloetter, Lexie	Discussion with J. Pitman (PG&E) related to updated steps within a billings control.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Discussion with B. Baldwin (PG&E) related to billings control process for year end updates.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin (Deloitte) regarding journal entry support for management override controls.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes in year-end regulatory balancing accounts substantive testing.	\$200.00	3.0	\$600.00
Uy, Rycel	Discussion with Z. Birden, T. Ockel (PG&E), K. Boyce (Deloitte) regarding the review process over the contracts type listing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	1.0	\$200.00
Uy, Rycel	Reconcile the Company's trial balance to year-end balancing accounts substantive testing.	\$200.00	2.0	\$400.00
Varshney, Swati	Continue to review Form 8-K (reporting to the Securities and Exchange Commission) summary to perform analysis on the audit impact.	\$230.00	3.0	\$690.00
Varshney, Swati	Review Form 8-K (reporting to the Securities and Exchange Commission) summary to perform analysis on the audit impact.	\$230.00	3.0	\$690.00
Varshney, Swati	Review cash substantive testing of PG&E performed in accordance with planned audit procedures.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/07/2020				
Yuen, Jennifer	Review Form 10-K financial statement around income tax disclosure.	\$230.00	2.0	\$460.00
Yuen, Jennifer	Discussion with A. Dugan, R. Nkinzingabo (Deloitte) regarding status of year-end tax substantive workpapers.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Discussion with K. Xu (PG&E), R. Nkinzingabo (Deloitte) regarding valuation allowance analysis.	\$230.00	1.2	\$276.00
Yuen, Jennifer	Update documentation on the tax provision summary memo.	\$230.00	1.2	\$276.00
02/08/2020				
Alfahhad, Abdulrahman	Perform Oracle identity management system's Transferred users testing by performing rollforward procedures.	\$200.00	1.8	\$360.00
Alfahhad, Abdulrahman	Perform change management control testing around approval control for the customer care and billing system.	\$200.00	0.6	\$120.00
Alfahhad, Abdulrahman	Document rollforward procedures on customer care and billing system's changes implementer workpaper.	\$200.00	0.6	\$120.00
Alfahhad, Abdulrahman	Discussion with W. Kipkirui (Deloitte) regarding auditor's report on service organizations for the procurement system.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Address notes on Advanced Billings System's User Access.	\$200.00	0.6	\$120.00
Azebu, Matt	Review balance sheet consolidation data and reconciliation to amounts disclosed in financial statements prepared on Form 10-K	\$230.00	3.0	\$690.00
Azebu, Matt	Meet with T. Gillam, W. Meredith, S. Jasinski (Deloitte) to discuss audit status.	\$230.00	0.5	\$115.00
Azebu, Matt	Continued to review tie out of financial statement schedules for the PG&E Corporation stand-alone balances	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/08/2020				
Bedi, Arpit	Continue working on general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	2.0	\$400.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further continued Prepare general accepted accounting principle checklist to access the response for the year ending on December 2019.	\$200.00	1.5	\$300.00
Boyce, Kyle	Continue to perform tie-out procedures on the Company's financial statements.	\$180.00	2.0	\$360.00
Boyce, Kyle	Perform tie-out procedures on the Company's financial statements.	\$180.00	3.5	\$630.00
Brown, Aaron	Review Final Expense Control Testing.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Procurement Subsequent Invoice Testing.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Subsequent Disbursement testing.	\$290.00	1.5	\$435.00
Brown, Erin	Document tie out procedures with regards to PG&E's common stock and earnings per share footnotes.	\$180.00	3.5	\$630.00
Brown, Erin	Continue to document tie out procedures with regard to PG&E's common stock and earnings per share footnote.	\$180.00	1.0	\$180.00
Donahue, Nona	Review tax provision testing.	\$380.00	3.0	\$1,140.00
Fannin, Sam	Discussion with J. Hamner, R. Uy (Deloitte) regarding notes in Other Regulatory Assets and Liabilities Year-End Substantive Testing.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/08/2020				
Fannin, Sam	Review regulatory accounting asset control testing.	\$330.00	4.0	\$1,320.00
Fazil, Mohamed	Address notes on control on privileged access for SAP system, Business Planning & Consolidation module.	\$230.00	2.0	\$460.00
Fazil, Mohamed	Address notes on control on privileged access for SAP system, Enterprise Resource Planning Central Component module.	\$230.00	2.0	\$460.00
Giamanco, Patrick	Review exposure analysis performed on information technology control exceptions identified.	\$330.00	2.5	\$825.00
Giamanco, Patrick	Review control testing documentation for periodic user access review control.	\$330.00	2.5	\$825.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss PG&E information technology audit review comments.	\$330.00	0.5	\$165.00
Goswami, Pratiti	Continue to perform pension asset reconciliation.	\$230.00	1.0	\$230.00
Goswami, Pratiti	Perform pension asset reconciliation.	\$230.00	1.0	\$230.00
Hamner, Jack	Discussion with S. Fannin, R. Uy (Deloitte) regarding notes in Other Regulatory Assets and Liabilities Year-End Substantive Testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Prepare the Natural Gas Commitments substantive testing workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with B. Rice, R. Uy (Deloitte) regarding Tax Reform selection for Other Regulatory Year-End Substantive Testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the year end substantive analytic to test the company's energy procurement balancing accounts.	\$230.00	1.0	\$230.00
Hamner, Jack	Address notes within the year end substantive analytic testing electric revenues.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the category A regulatory assets / liabilities substantive testing workpaper.	\$230.00	3.5	\$805.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/08/2020				
Hartman, John	Continue to review asset retirement obligation control testing.	\$330.00	2.0	\$660.00
Hartman, John	Review asset retirement obligation control testing.	\$330.00	3.0	\$990.00
Jasinski, Samantha	Review related party analysis.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Prepare assessment of control exception summary.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review high bill monitoring control year end update.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Meet with T. Gillam, W. Meredith, M. Azebu (Deloitte) to discuss audit status.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review advanced billings system gas rate control.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review payroll sectional memo.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review final payroll guided risk assessment.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review payroll walkthrough.	\$290.00	1.5	\$435.00
Kamra, Akanksha	Review the checklist to assess the financial statements to check they are in agreement with the securities and exchange commission and general accepted accounting principle requirements.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Continue review the checklist to assess the financial statements to check they are in agreement with the securities and exchange commission and general accepted accounting principle requirements.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Further review the checklist to assess the financial statements to check they are in agreement with the securities and exchange commission and general accepted accounting principle requirements.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Update documentation based on review notes for access security section of workpapers.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/08/2020				
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss PG&E information technology audit review comments.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Document remediation procedures performed around control exceptions for SAP system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Discussion with A. Alfahhad (Deloitte) regarding auditor's report on service organizations for the procurement system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes on auditor's report on service organizations around the procurement system.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes on privileged access workpaper.	\$230.00	0.5	\$115.00
Ligon, Brian	Update year-end asset retirement obligations controls testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support for property additions testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Continue to review support for property additions testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Close notes on year-end property substantive testing.	\$200.00	3.0	\$600.00
Long, Brittany	Review new user access workpaper.	\$290.00	0.7	\$203.00
Long, Brittany	Review privileged access workpaper.	\$290.00	0.7	\$203.00
Long, Brittany	Review backup schedules controls workpaper.	\$290.00	0.6	\$174.00
Martin, Blake	Close notes within the Pension Substantive testing working paper.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Journal Entry testing appendix to the memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Journal Entry testing profiling workpaper.	\$230.00	4.0	\$920.00
Martin, Blake	Further close notes within the Journal Entry testing profiling workpaper.	\$230.00	2.0	\$460.00
Meredith, Wendy	Meet with T. Gillam, S. Jasinski, M. Azebu (Deloitte) to discuss audit status.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/08/2020				
Meredith, Wendy	Review regulatory accounting memo control.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review pension obligation control testing.	\$380.00	2.0	\$760.00
Meredith, Wendy	Review pension obligation risk assessment and planned audit procedures.	\$380.00	1.0	\$380.00
Misra, Saurabh	Further review control testing documentation for periodic user access review control.	\$290.00	2.0	\$580.00
Misra, Saurabh	Review control testing documentation for control around maintaining report logic from unauthorized changes.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation for periodic user access review control.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review control testing documentation for control around maintaining report logic from unauthorized changes.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	2.0	\$400.00
Rice, Blake	Discussion with J. Hamner, R. Uy (Deloitte) regarding Tax Reform selection for Other Regulatory Year-End Substantive Testing.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Update non recoverable substantive analytic included in the operating and maintenance population.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update revenue substantive analytic for year end procedures.	\$200.00	3.0	\$600.00
Sharma, Ashish	Continue tying the foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$180.00	3.0	\$540.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/08/2020				
Sharma, Ashish	Tie out the foot notes of the financial statements with testing performed throughout the year ending 2019 to check the numbers presented in the notes to accounts to the financial statements for the year ending 2019.	\$180.00	3.0	\$540.00
Uy, Rycel	Discussion with B. Rice, J. Hamner (Deloitte) regarding Tax Reform selection for Other Regulatory Year-End Substantive Testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with S. Fannin, J. Hamner (Deloitte) regarding notes in Other Regulatory Assets and Liabilities Year-End Substantive Testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Reconcile regulatory footnote disclosure to regulatory testing workpapers.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation on year-end selections for management override controls.	\$200.00	3.5	\$700.00
Uy, Rycel	Research support for tax reform electric selection for other regulatory substantive testing.	\$200.00	3.5	\$700.00
Varshney, Swati	Continue to review general accepted accounting principle checklist which include various questions related to disclosures and how has been it shown in financials of the company	\$230.00	3.0	\$690.00
Varshney, Swati	Further continue to review US general accepted accounting principle checklist which include various questions related to disclosures and how has been it shown in financials of the company	\$230.00	2.0	\$460.00
Varshney, Swati	Review US general accepted accounting principle checklist which include various questions related to disclosures and how has been it shown in financials of the company	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/09/2020				
Alfahhad, Abdulrahman	Address notes on Advanced Billings System's Batch Jobs Monitoring workpaper.	\$200.00	1.5	\$300.00
Alfahhad, Abdulrahman	Address notes on customer care and billing system's Batch Jobs Monitoring workpaper.	\$200.00	1.5	\$300.00
Azebu, Matt	Discussion with T. Kilkenny, T. Gillam, J. Ncho Oguie (Deloitte) regarding status of focused support workpaper review.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with B. Martin, R. Uy (Deloitte) regarding information used in the journal entry support for management override control testing.	\$230.00	0.5	\$115.00
Boyce, Kyle	Perform tie-out procedures on the Company's financial statement line items to our workpapers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on the depreciation rate true up substantive workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform tie-out procedures on the Company's Cash Flow statement.	\$180.00	3.5	\$630.00
Brown, Erin	Document tie out procedures with regards to the debt footnote within PG&E's annual report.	\$180.00	3.0	\$540.00
Cochran, James	Review control testing documentation for automated controls tested through year-end period.	\$380.00	1.5	\$570.00
Fogarty, Ellen	Continue to review pension expense testing around actuarial assumptions.	\$380.00	0.1	\$38.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss open notes pertaining to Oracle database password settings.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with S. Misra (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review control testing documentation for new user access review control.	\$330.00	4.0	\$1,320.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/09/2020				
Gillam, Tim	Discussion with T. Kilkenney, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of focused support workpaper review.	\$380.00	0.5	\$190.00
Hamner, Jack	Continue to address notes within the year end electric revenue substantive analytic.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the year end electric revenue substantive analytic.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to address notes within the year end electric revenue substantive analytic.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Address notes regarding investment testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Review accounts payables control testing procedures.	\$230.00	3.0	\$690.00
Jasinski, Samantha	Review use of specialists workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review year-end updates in cash guided risk assessment workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Clear notes within year-end electric revenue substantive workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Continue to prepare public domain search testing workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review related party memo.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review cash flow workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review capital disallowance memo.	\$290.00	2.5	\$725.00
Kamra, Akanksha	Review the responses for the questionnaires specific to audit plan.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Review minutes of the meetings of the Company's Board and different Committees to assess for impact of events of financial statements and the audit.	\$290.00	3.0	\$870.00
Kamra, Akanksha	Review the minutes of the meetings of the Company's Board and different Committees to assess for impact of events of financial statements and the audit.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/09/2020				
Kilkenny, Tom	Discussion with T. Gillam, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of focused support workpaper review.	\$380.00	0.5	\$190.00
Kipkirui, Winnie	Update notes on change management workpapers section.	\$230.00	2.0	\$460.00
Kipkirui, Winnie	Address notes on tools testing workpapers.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes regarding SAP powerful access.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss open notes pertaining to Oracle database password settings.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes for automated controls workpapers on customer care and billing system.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Review workpapers on information technology summary memo.	\$230.00	0.5	\$115.00
Ligon, Brian	Close notes on asset retirement obligations year-end risk assessment.	\$200.00	1.0	\$200.00
Martin, Blake	Close notes within the Appendix to Journal Entry Testing memorandum.	\$230.00	4.0	\$920.00
Martin, Blake	Discussion with M. Azebu, R. Uy (Deloitte) regarding information used in the journal entry support for management override control testing.	\$230.00	0.5	\$115.00
Martin, Blake	Close notes within the Benefits Assumption Memo review control workpaper.	\$230.00	3.0	\$690.00
Misra, Saurabh	Call with P. Giamanco (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$290.00	1.0	\$290.00
Misra, Saurabh	Further review control testing documentation for monitoring control around implementing changes.	\$290.00	2.5	\$725.00
Misra, Saurabh	Review control testing documentation for monitoring control around implementing changes.	\$290.00	3.5	\$1,015.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/09/2020				
Misra, Saurabh	Continue to review SAP system controls around segregation of duties.	\$290.00	3.0	\$870.00
Ncho-Oguie, Jean-Denis	Discussion with T. Kilkenny, T. Gillam, M. Azebu (Deloitte) regarding status of focused support workpaper review.	\$380.00	0.5	\$190.00
Schloetter, Lexie	Discussion with T. Pinn (PG&E) related to impacts of new regulatory actions on revenue substantive analytic.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Close notes on gas revenue substantive analytic.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with M. Azebu, B. Martin (Deloitte) regarding information used in the journal entry support for management override control testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for year-end selections for management override controls testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to update documentation for year-end selections for management override control testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Update documentation for year-end balancing accounts controls testing.	\$200.00	1.0	\$200.00
Verma, Sachin	Review the journal entry testing workpaper for the 4th quarter.	\$380.00	0.5	\$190.00
02/10/2020				
Alfahhad, Abdulrahman	Address notes within Tools Testing workpaper.	\$200.00	0.5	\$100.00
Alfahhad, Abdulrahman	Meeting with A. Bhattacharya, M. Fazil, P. Giamanco, W. Kipkirui, B. Long (Deloitte) to discuss workpaper status on general information technology control testing.	\$200.00	0.5	\$100.00
Azebu, Matt	Discussion with W. Meredith, S. Jasinski, B. Rice (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on audit committee communication presentation draft.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with S. Verma, T. Li, J. Ncho-Oguie (Deloitte) regarding the results of fraud specialist procedures.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Azebu, Matt	Meeting with V. Hennessy (Deloitte) regarding liabilities subject to compromise trial balance adjustments.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with T. Pemberton, E. Reik, J. Ncho Oguie, S. Jasinski (Deloitte) regarding status of workpapers under review.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with R. Uy (Deloitte) regarding the design factors of contract management review control.	\$230.00	0.5	\$115.00
Azebu, Matt	Continued to review balance sheet consolidation data and reconciliation to amounts disclosed in financial statements prepared on Form 10-K	\$230.00	3.0	\$690.00
Azebu, Matt	Review income statement consolidation data and reconciliation to amounts disclosed in financial statements prepared on Form 10-K	\$230.00	3.0	\$690.00
Bhattacharya, Ayush	Meeting with A. Alfahhad, M. Fazil, P. Giamanco, W. Kipkirui, B. Long (Deloitte) to discuss workpaper status on general information technology control testing.	\$200.00	1.0	\$200.00
Bhattacharya, Ayush	Prepare audit consideration documentation around auditor's report on service organization for the procurement system.	\$200.00	3.0	\$600.00
Bhattacharya, Ayush	Continue to prepare audit consideration documentation around auditor's report on service organization for the procurement system.	\$200.00	3.0	\$600.00
Boyce, Kyle	Discussion with A. Brown, J. Hamner, E. Brown, S. Jasinski, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update capitalized administrative and general risk assessment memorandum.	\$180.00	1.0	\$180.00
Boyce, Kyle	Prepare the plant asset retirements risk assessment memorandum.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Boyce, Kyle	Update post close adjusting journal entries to the trial balance.	\$180.00	3.5	\$630.00
Boyce, Kyle	Update the income statement analytics for year end numbers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Update scoping reassessment workpaper for year end numbers.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on procurement risk of material misstatement workpaper.	\$180.00	0.5	\$90.00
Boyce, Kyle	Close notes on the contracts types listing control workpaper.	\$180.00	2.0	\$360.00
Boyce, Kyle	Discussion with A. Chung, R. Krannich (PG&E), B. Rice (Deloitte) with regards to the review over the year end cash flow statement.	\$180.00	0.5	\$90.00
Boyce, Kyle	Update control over the reporting compliance checklist with information obtained from meeting with A. Chung (PG&E) and from Company supporting documentation.	\$180.00	1.0	\$180.00
Brown, Aaron	Discussion with J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Brown, Aaron	Review Benefits Final Testing.	\$290.00	1.0	\$290.00
Brown, Erin	Document PG&E's accrual analysis control over accounts payable.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with A. Brown, J. Hamner, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document tie out procedures with regards to the debt footnote within PG&E's annual report.	\$180.00	1.0	\$180.00
Chopra, Harshita	Document the procedures performed relating to Minutes of Meetings of Board of Directors and the agendas.	\$180.00	0.5	\$90.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	1.0	\$180.00
Donahue, Nona	Discussion with A. Dugan, R. Nkinzingabo, J. Yuen, B. Rice (Deloitte) regarding status of year end tax workpaper review.	\$380.00	0.5	\$190.00
Dugan, Anne	Review regulatory tax workpapers.	\$330.00	0.5	\$165.00
Dugan, Anne	Discussion with N. Donahue, R. Nkinzingabo, J. Yuen, B. Rice (Deloitte) regarding status of year end tax workpaper review.	\$330.00	0.5	\$165.00
Dugan, Anne	Discussion with W. Meredith, B. Rice (Deloitte) regarding valuation allowance analysis.	\$330.00	0.5	\$165.00
Fannin, Sam	review regulatory accounting liability testing.	\$330.00	1.0	\$330.00
Fazil, Mohamed	Continue to address notes on Password control for SAP Business Process Reengineering system.	\$230.00	0.9	\$207.00
Fazil, Mohamed	Address notes on process chain control for SAP Business Process Reengineering system.	\$230.00	0.7	\$161.00
Fazil, Mohamed	Call with T. Nguyen (PG&E) to perform the exposure check around control exceptions in SAP system.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Prepare the ruleset review control documentation for the SAP system, Governance, Risk and Compliance module	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on change management control for SAP Business Process Reengineering system.	\$230.00	0.8	\$184.00
Fazil, Mohamed	Meeting with A. Alfahhad, A. Bhattacharya, P. Giamanco, W. Kipkirui, B. Long (Deloitte) to discuss workpaper status on general information technology control testing.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Fazil, Mohamed	Call with P. Giamanco, B. Long, S. Misra (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes on SAP Password control work paper for SAP system, Business Planning & Consolidation module.	\$230.00	0.8	\$184.00
Fazil, Mohamed	Address notes on Password control for SAP Business Process Reengineering system.	\$230.00	0.8	\$184.00
Giamanco, Patrick	Review PG&E information technology audit around change management testing workpapers.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Review PG&E information technology audit around privileged access user monitoring testing.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Call with M. Fazil, B. Long, S. Misra (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with B. Long (Deloitte) regarding PG&E information technology audit questions and testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with K. Worley (PG&E) regarding change management process.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with A. Alfahhad, A. Bhattacharya, M. Fazil, W. Kipkirui, B. Long (Deloitte) to discuss workpaper status on general information technology control testing.	\$330.00	1.0	\$330.00
Gillam, Tim	Prepare talking points for the upcoming audit committee meeting.	\$380.00	1.0	\$380.00
Goswami, Pratiti	Address notes on pension asset testing.	\$230.00	2.0	\$460.00
Goswami, Pratiti	Address notes on pension asset testing on fair value.	\$230.00	3.0	\$690.00
Goswami, Pratiti	Continue to address notes on pension asset testing on fair value.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Hamner, Jack	Address notes within the year end electric revenue substantive analytic.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with A. Brown, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the year end electric revenue substantive analytic.	\$230.00	3.5	\$805.00
Hartman, John	Discussion with B. Ligon (Deloitte) regarding the year-end asset retirement obligations control testing operating effectiveness testing.	\$330.00	0.5	\$165.00
Hennessy, Vincent	Document nuclear decommissioning control operating effectiveness selections.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Address notes regarding investment testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with A. Brown, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Close notes within assessment of control exception summary workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review Audit Committee draft of form 10-K.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Continue to review Audit Committee draft of form 10-K.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Continue to review cash flow workpaper.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Discussion with A. Brown, J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Jasinski, Samantha	Discussion with W. Meredith, M. Azebu, B. Rice (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on audit committee communication presentation draft.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with T. Pemberton, E. Reik, J. Ncho Oguie, M. Azebu (Deloitte) regarding status of workpapers under review.	\$290.00	0.5	\$145.00
K, Kavya	Check the user validation sheet for SAP system, Business Planning & Consolidation module	\$200.00	3.0	\$600.00
K, Kavya	Perform analysis on Critical Functions Roles user access review control.	\$200.00	3.0	\$600.00
K, Kavya	Prepare Oracle identity management system's tool's password settings control.	\$200.00	3.0	\$600.00
Kipkirui, Winnie	Update SAP system workpapers with remediation testing on control exception identified during interim testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with A. Alfahhad, A. Bhattacharya, M. Fazil, P. Giamanco, B. Long (Deloitte) to discuss workpaper status on general information technology control testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on change management section of workpapers.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes for Transferred users control.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on data center and network operations workpaper.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on privileged access section of workpaper.	\$230.00	2.0	\$460.00
Li, Tina	Discussion with S. Verma, J. Ncho-Oguie, M. Azebu (Deloitte) regarding the results of fraud specialist procedures.	\$290.00	0.5	\$145.00
Ligon, Brian	Update year-end asset retirement obligations risk assessment.	\$200.00	1.0	\$200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Ligon, Brian	Discussion with J. Hartman (Deloitte) regarding the year-end asset retirement obligations control testing operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on year-end asset retirement obligations operating effectiveness testing.	\$200.00	1.0	\$200.00
Ligon, Brian	Review year-end property testing leadsheet.	\$200.00	0.5	\$100.00
Ligon, Brian	Review audit support for property additions testing.	\$200.00	2.5	\$500.00
Ligon, Brian	Discussion with N. Riojas (PG&E) regarding the property additions testing support provided.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with S. Gee (PG&E) regarding the property additions testing support provided.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on year-end property substantive testing.	\$200.00	2.0	\$400.00
Long, Brittany	Meeting with A. Alfahhad, A. Bhattacharya, M. Fazil, P. Giamanco, W. Kipkirui (Deloitte) to discuss workpaper status on general information technology control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Review terminations workpaper.	\$290.00	0.2	\$58.00
Long, Brittany	Review privileged access workpaper.	\$290.00	0.3	\$87.00
Long, Brittany	Review change management ticketing tool control workpaper.	\$290.00	0.2	\$58.00
Long, Brittany	Review change management access controls workpaper.	\$290.00	0.3	\$87.00
Long, Brittany	Call with P. Giamanco (Deloitte) regarding PG&E information technology audit questions and testing approaches.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Long, Brittany	Call with M. Fazil, P. Giamanco, S. Misra (Deloitte) to discuss documentation consideration for performing review SAP controls.	\$290.00	1.0	\$290.00
Martin, Blake	Close notes within the Benefits Assumption Memo review control workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Benefits Assumptions substantive testing workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within Pension Risk of Material Misstatement workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Prepare the Other Comprehensive Income substantive analytic testing workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Perform Financial Statement tie out of employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	3.0	\$690.00
Meredith, Wendy	Review pension obligation testing workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review updated audit status.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with M. Azebu, S. Jasinski, B. Rice (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on audit committee communication presentation draft.	\$380.00	0.5	\$190.00
Meredith, Wendy	Continue to review updated draft Form 10-K financial statement.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review updated draft Form 10-K.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with A. Dugan, B. Rice (Deloitte) regarding valuation allowance analysis.	\$380.00	0.5	\$190.00
Misra, Saurabh	Continue to review control testing documentation for segregation of duties for non-SAP systems.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation for segregation of duties.	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Misra, Saurabh	Continue to review control testing documentation for segregation of duties.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with M. Fazil, P. Giamanco, B. Long (Deloitte) discuss documentation consideration for performing review SAP controls.	\$290.00	1.0	\$290.00
Munjal, Chahat	Continue to prepare fair value leveling testing for pension plan asset.	\$200.00	2.0	\$400.00
Munjal, Chahat	Prepare fair value leveling testing for pension plan asset.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for accumulated depreciation control on utility plants	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Review of testing workpaper for depreciation testing on utility plants	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Review testing workpaper for retirement unit control testing on utility plants.	\$380.00	1.0	\$380.00
Ncho-Oguie, Jean-Denis	Discussion with S. Verma, T. Li, M. Azebu (Deloitte) regarding the results of fraud specialist procedures.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with T. Pemberton, E. Reik, M. Azebu, S. Jasinski (Deloitte) regarding status of workpapers under review.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Discussion with N. Donahue, A. Dugan, J. Yuen, B. Rice (Deloitte) regarding status of year end tax workpaper review.	\$290.00	0.5	\$145.00
Nkinzingabo, Rudy	Review year-end tax provision workpaper.	\$290.00	3.7	\$1,073.00
Pant, Chetna	Review remaining pension asset testing.	\$290.00	2.0	\$580.00
Pemberton, Tricia	Review reporting workpapers related to the 2019 audit around summary of uncorrected adjustments.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review reporting workpapers related to the 2019 audit around audit summary memo.	\$380.00	0.5	\$190.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Pemberton, Tricia	Review reporting workpapers related to the 2019 audit around year-end audit independence update.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review reporting workpapers related to the 2019 audit around audit consideration around significant estimates.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Discussion with E. Reik, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of workpapers under review.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review the audit committee communication presentation draft of the 10-K.	\$380.00	1.0	\$380.00
Reik, John	Discussion with T. Pemberton, J. Ncho Oguie, M. Azebu, S. Jasinski (Deloitte) regarding status of workpapers under review.	\$330.00	0.5	\$165.00
Rice, Blake	Discussion with W. Meredith, M. Azebu, S. Jasinski (Deloitte), K. Mallonee, A. Chung (PG&E) regarding comments on audit committee communication presentation draft.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with W. Meredith, A. Dugan (Deloitte) regarding valuation allowance analysis.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with N. Donahue, A. Dugan, R. Nkinzingabo, J. Yuen (Deloitte) regarding status of year end tax workpaper review.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare tax substantive workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with A. Brown, J. Hamner, E. Brown, S. Jasinski, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Discussion with A. Chung, R. Krannich (PG&E), K. Boyce (Deloitte) with regards to the review over the year end cash flow statement.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/10/2020				
Schloetter, Lexie	Discussion with A. Brown, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, R. Uy, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Schloetter, Lexie	Document substantive procedures related to the operating and maintenance substantive analytic.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to address notes on other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Update documentation on contract management review control testing.	\$200.00	2.5	\$500.00
Uy, Rycel	Discussion with A. Brown, J. Hamner, E. Brown, S. Jasinski, K. Boyce, B. Rice, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rycel	Address notes on regulatory balancing account substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Address notes in other regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Discussion with M. Azebu (Deloitte) regarding the design factors of contract management review control.	\$200.00	0.5	\$100.00
Verma, Sachin	Discussion with T. Li, J. Ncho-Oguie, M. Azebu (Deloitte) regarding the results of fraud specialist procedures.	\$380.00	0.5	\$190.00
Westendorf, Mandy	Clear notes from property, plant and equipment substantive testing.	\$290.00	1.0	\$290.00
Yuen, Jennifer	Clear notes in tax summary memo.	\$230.00	2.9	\$667.00
Yuen, Jennifer	Discussion with N. Donahue, A. Dugan, R. Nkinzingabo, B. Rice (Deloitte) regarding status of year end tax workpaper review.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Prepare 10-K tie-out procedures around income tax footnote.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Azebu, Matt	Discussion with E. Brown, S. Jasinski, K. Boyce, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Azebu, Matt	Review the company's fraud risk assessment conclusions.	\$230.00	1.5	\$345.00
Azebu, Matt	Review Deloitte Fraud Specialist summary memo outlining the results of the review performed on procedures to address risk of management override of controls.	\$230.00	2.0	\$460.00
Azebu, Matt	Continue to review income statement consolidation data and reconciliation to amounts disclosed in financial statements prepared on Form 10-K.	\$230.00	2.5	\$575.00
Basilico, Ellen	Meet with T. Gillam, J. Ncho-Oguie (Deloitte) to discuss year end audit results.	\$380.00	3.0	\$1,140.00
Bedi, Arpit	Assess scoping for the various line items presented in financials for year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to assess scoping for the various line items presented in financials for year ending December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Assess scoping documentation for the various line items presented in financials for year ending on December 2019.	\$200.00	3.5	\$700.00
Bedi, Arpit	Continue to assess scoping for the various line items presented in financials for year ending December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Close notes on related party memorandum.	\$180.00	0.5	\$90.00
Boyce, Kyle	Perform tie-out procedures on the Company's Cash Flow statement.	\$180.00	3.5	\$630.00
Boyce, Kyle	Perform tie-out procedures on the Company's Cash Flow statement.	\$180.00	3.5	\$630.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Boyce, Kyle	Discussion with E. Brown, S. Jasinski, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	2.0	\$360.00
Brown, Aaron	Review Expense Accrual Controls.	\$290.00	2.0	\$580.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Accounts Payable.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with S. Jasinski, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	2.0	\$360.00
Brown, Erin	Document tie out procedures with regards to the debt footnote within PG&E's annual report.	\$180.00	1.5	\$270.00
Brown, Erin	Document Income Statement Scoping Reassessment for year end.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding comments in accounts payable testing.	\$180.00	0.5	\$90.00
Chopra, Harshita	Prepare the control design and implementation on indirect control related to control activities.	\$180.00	0.5	\$90.00
Cochran, James	Review control testing documentation for periodic user access review control tested through year-end period.	\$380.00	0.5	\$190.00
Donahue, Nona	Meet with W. Meredith (Deloitte) to discuss valuation allowance testing considerations.	\$380.00	0.5	\$190.00
Dugan, Anne	Clear notes on risk of material misstatements identified in income taxes.	\$330.00	1.5	\$495.00
Dugan, Anne	Review Tax Substantive Notes.	\$330.00	3.0	\$990.00
Fannin, Sam	Review regulatory accounting liability control testing.	\$330.00	1.0	\$330.00
Fazil, Mohamed	Address notes on Privileged Access workpaper on SAP system, Enterprise Resource Planning Central Component module	\$230.00	0.6	\$138.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Fazil, Mohamed	Address notes on Privileged Access workpaper on SAP system, Enterprise Resource Planning Central Component module	\$230.00	0.8	\$184.00
Fazil, Mohamed	Address notes on Privileged Access workpaper on SAP system, Governance, Risk and Compliance module	\$230.00	0.9	\$207.00
Fazil, Mohamed	Address notes for change management ticketing tool testing.	\$230.00	1.0	\$230.00
Fazil, Mohamed	Address notes for workpaper Oracle identity management system's User Access Review.	\$230.00	0.7	\$161.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte), D. DeMartini (PG&E) to discuss segregation of duties testing.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Call with B. Long, W. Kipkirui (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long, S. Misra (Deloitte) to discuss information technology audit testing status and next steps.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Meeting with W. Kipkirui (Deloitte) to discuss the segregation of duties testing at PG&E.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for segregation of duties.	\$330.00	2.5	\$825.00
Giamanco, Patrick	Review report logic testing around reports from SAP system, data warehouse	\$330.00	1.5	\$495.00
Gillam, Tim	Meet with E. Basilico, J. Ncho-Oguie (Deloitte) to discuss year end audit results.	\$380.00	3.0	\$1,140.00
Gillam, Tim	Prepare for the AC meeting with E. Basilico, J. Ncho-Oguie (Deloitte) to discuss year end audit results.	\$380.00	2.5	\$950.00
Goswami, Pratiti	Close notes on pension plan asset reconciliation.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Goswami, Pratiti	Close notes on pension plan asset testing on purchases and sales activities	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the year end electric revenue substantive analytic.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the year end natural gas revenue substantive analytic.	\$230.00	2.0	\$460.00
Hamner, Jack	Discussion with R. Uy (Deloitte) regarding notes in Other Regulatory Assets and Liabilities Year-End Substantive Testing.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes in the Regulatory Accounting Document control workpaper.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Address notes regarding investment testing procedures.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Document nuclear decommissioning control operating effectiveness selections.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with E. Brown, S. Jasinski, K. Boyce, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding comments in accounts payable testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with E. Brown, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Address notes in documentation of Public Domain Search workpaper.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review year end gas revenue substantive testing.	\$290.00	4.0	\$1,160.00
Jasinski, Samantha	Review capitalized administrative and general expense risk assessment memo.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review debt footnote workpaper.	\$290.00	3.0	\$870.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Jasinski, Samantha	Review regulatory accounting footnote workpaper.	\$290.00	2.0	\$580.00
K, Kavya	Perform analysis on Financially Relevant Roles user access review control.	\$200.00	3.0	\$600.00
K, Kavya	Prepare team meeting agenda on general information technology controls.	\$200.00	3.0	\$600.00
K, Kavya	Perform analysis on functional roles user access review control.	\$200.00	3.0	\$600.00
Kipkirui, Winnie	Close notes on change management review.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte), D. DeMartini (PG&E) to discuss segregation of duties testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Call with B. Long, B. Long (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Meeting with P. Giamanco (Deloitte) to discuss the segregation of duties testing at PG&E.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Review Oracle identity management system workpapers to assess whether segregation of duties mapping has been tested.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update documentation on user access review.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Close notes on user access review.	\$230.00	1.0	\$230.00
Li, Tina	Prepare summary memo on information technology control testing.	\$290.00	1.0	\$290.00
Ligon, Brian	Close notes on year-end property controls operating effectiveness testing	\$200.00	2.5	\$500.00
Ligon, Brian	Update year-end asset retirement obligations risk assessment procedures.	\$200.00	1.5	\$300.00
Ligon, Brian	Close notes on the year-end asset retirement obligations controls operating effectiveness testing.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Ligon, Brian	Review year-end property testing leadsheet to match the account balance tested.	\$200.00	0.5	\$100.00
Ligon, Brian	Close notes on year-end property substantive testing.	\$200.00	1.0	\$200.00
Long, Brittany	Call with P. Giamanco, S. Misra (Deloitte) to discuss information technology audit testing status and next steps.	\$290.00	1.0	\$290.00
Long, Brittany	Review interface controls workpaper.	\$290.00	0.4	\$116.00
Long, Brittany	Review batch jobs monitoring workpaper.	\$290.00	0.4	\$116.00
Long, Brittany	Review tools testing workpaper.	\$290.00	0.3	\$87.00
Long, Brittany	Review change management workpaper.	\$290.00	0.4	\$116.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	1.0	\$290.00
Long, Brittany	Call with P. Giamanco, W. Kipkirui (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$290.00	0.5	\$145.00
Martin, Blake	Tie out Financial Statement of employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	3.0	\$690.00
Martin, Blake	Prepare the Other Comprehensive Income substantive analytic testing workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Tie out Financial Statement of significant accounting policies footnote from the draft Form 10-k financial statement.	\$230.00	2.0	\$460.00
Meredith, Wendy	Meet with N. Donahue (Deloitte) to discuss valuation allowance testing considerations.	\$380.00	0.5	\$190.00
Meredith, Wendy	Continue reviewing master map workpaper to ensure reporting compliance.	\$380.00	2.0	\$760.00
Meredith, Wendy	Continue reviewing pension obligation testing workpaper.	\$380.00	1.0	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Meredith, Wendy	Review reporting master map checklist to ensure reporting compliance.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review income tax testing workpaper.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review legal letter from external legal counsel.	\$380.00	0.5	\$190.00
Meredith, Wendy	Continue reviewing income tax testing workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review pension obligation testing workpaper.	\$380.00	1.0	\$380.00
Misra, Saurabh	Call with P. Giamanco, B. Long (Deloitte) to discuss information technology audit testing status and next steps.	\$290.00	1.0	\$290.00
Misra, Saurabh	Review control testing documentation for password configuration through interim period.	\$290.00	3.0	\$870.00
Misra, Saurabh	Review control testing documentation for periodic user access review control over non-SAP systems.	\$290.00	3.0	\$870.00
Misra, Saurabh	Continue to review control testing documentation for periodic user access review control over non-SAP systems.	\$290.00	3.0	\$870.00
Munjal, Chahat	Prepare pricing testing for pension plan asset.	\$200.00	1.5	\$300.00
Ncho-Oguie, Jean-Denis	Meet with T. Gillam, E. Basilico (Deloitte) to discuss year end audit results.	\$380.00	3.0	\$1,140.00
Nkinzingabo, Rudy	Clear notes to the valuation allowance analysis.	\$290.00	2.0	\$580.00
Pant, Chetna	Clear notes to asset testing workpaper.	\$290.00	2.0	\$580.00
Puri, Himanshu	Prepare fair value leveling testing for pension plan asset.	\$200.00	1.0	\$200.00
Reik, John	Review pension workpaper.	\$330.00	1.0	\$330.00
Reik, John	Review risk of fraud consideration memo	\$330.00	0.2	\$66.00
Reik, John	Review overall risk assessment memo	\$330.00	0.2	\$66.00
Reik, John	Review overall internal control assessment memo	\$330.00	0.3	\$99.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Rice, Blake	Review cash flow substantive workbook.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with J. Varkey (Deloitte) regarding audit procedures around accounting for environmental remediation sites.	\$230.00	0.5	\$115.00
Rice, Blake	Continue preparation of Tax substantive workpaper.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Close notes on operating and maintenance expense substantive testing workpaper.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Discussion with E. Brown, S. Jasinski, K. Boyce, R. Uy, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to the impacts of post close adjustments on revenue substantive testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Tie out Regulatory Balancing Accounts Substantive Testing to billings reports.	\$200.00	1.0	\$200.00
Uy, Rycel	Discussion with J. Hamner (Deloitte) regarding notes in Other Regulatory Assets and Liabilities Year-End Substantive Testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with A. Perreras-Doria (PG&E) regarding tax reform electric current regulatory asset.	\$200.00	0.5	\$100.00
Uy, Rycel	Discussion with E. Brown, S. Jasinski, K. Boyce, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	2.0	\$400.00
Uy, Rycel	Update risks of material misstatement mapping for the internal control around identifying new contracts entered by company.	\$200.00	0.5	\$100.00
Uy, Rycel	Update documentation for Other Regulatory Assets and Liabilities Year-End Substantive Testing.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/11/2020				
Uy, Rysel	Update documentation for regulatory balancing accounts substantive testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Update documentation for tax reform selection in Other Regulatory Assets and Liabilities Substantive Testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Perform tie-out procedures around regulatory accounting footnote disclosure to testing workpapers based on new trial balance.	\$200.00	1.0	\$200.00
Varkey, Jamie	Discussion with B. Rice (Deloitte) regarding audit procedures around accounting for environmental remediation sites.	\$330.00	0.5	\$165.00
Verma, Sachin	Review the fraud risk assessment memo.	\$380.00	0.5	\$190.00
Yuen, Jennifer	Discussion with K. Xu (PG&E) regarding loss liability.	\$230.00	1.0	\$230.00
Yuen, Jennifer	Update documentation in valuation analysis memo.	\$230.00	1.5	\$345.00
Yuen, Jennifer	Perform valuation allowance analysis documentation update based on responses from K. Xu (PG&E).	\$230.00	0.7	\$161.00
Yuen, Jennifer	Review updated net operating loss usage schedule.	\$230.00	0.5	\$115.00
Yuen, Jennifer	Review post-close journal entry support to assess tax impact.	\$230.00	1.0	\$230.00
02/12/2020				
Azebu, Matt	Discussion with J. Ncho Oguie, S. Jasinski, W. Meredith, B. Rice (Deloitte) regarding status of workpapers assigned for review.	\$230.00	0.5	\$115.00
Azebu, Matt	Discussion with S. Jasinski, J. Ncho-Oguie, W. Meredith, B. Rice (Deloitte) regarding audit status and team priorities.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Azebu, Matt	Review lookback testing performed on pension plan assets where audited financial statements for investments are not available prior to issuance of 10-K.	\$230.00	2.5	\$575.00
Azebu, Matt	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Bedi, Arpit	Continue working on final analytics and reassessing scoping for various line items presented in financials for year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue working on final analytics and reassessing scoping for the various line items presented in financials for year ending December 2019.	\$200.00	2.5	\$500.00
Bedi, Arpit	Continue working on final analytics and reassessing scoping for the various line items presented in financials for year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare final analytics and reassessing scoping for the various line items presented in financials for year ending on December 2019.	\$200.00	3.5	\$700.00
Bedi, Arpit	Continue working on final analytics and reassessing scoping for various line items presented in financials for year ending on December 2019.	\$200.00	2.5	\$500.00
Boyce, Kyle	Perform tie-out procedures on the Company's financial statements.	\$180.00	2.0	\$360.00
Boyce, Kyle	Continue closing notes on cash flow workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue closing notes on cash flow workpaper.	\$180.00	3.0	\$540.00
Boyce, Kyle	Continue closing notes on cash flow workpaper.	\$180.00	0.5	\$90.00
Brown, Aaron	Review Pension Final Substantive Testing.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Brown, Erin	Document subsequent invoice testing procedures with regards to Accounts Payable.	\$180.00	3.5	\$630.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Accounts Payable.	\$180.00	3.5	\$630.00
Brown, Erin	Document Income Statement Scoping Reassessment for year end.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with B. Martin, J. Hamner, S. Jasinski, B. Rice, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	2.0	\$360.00
Cochran, James	Meet with P. Giamanco, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss general information technology control testing.	\$380.00	0.5	\$190.00
Cochran, James	Review control testing documentation for monitoring control around implementing changes through year-end period.	\$380.00	0.5	\$190.00
Dugan, Anne	Review tax controls around reviewing deferred versus current taxes.	\$330.00	2.0	\$660.00
Dugan, Anne	Review tax controls around reviewing tax provision.	\$330.00	2.0	\$660.00
Dugan, Anne	Review net operating loss testing workpaper.	\$330.00	0.3	\$99.00
Dugan, Anne	Review fixed asset depreciation tax deduction testing.	\$330.00	0.3	\$99.00
Dugan, Anne	Review uncertain tax position testing.	\$330.00	0.4	\$132.00
Fannin, Sam	Review completeness of regulatory testing through review of rate orders.	\$330.00	3.0	\$990.00
Fazil, Mohamed	Address notes on Critical Functions Review workpaper on SAP system, Enterprise Resource Planning Central Component module	\$230.00	0.8	\$184.00
Fazil, Mohamed	Address notes on Oracle SAP_ UAR workpaper.	\$230.00	0.7	\$161.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Fazil, Mohamed	Address notes on Privileged Access workpaper on SAP system, Enterprise Resource Planning Central Component module	\$230.00	0.8	\$184.00
Fazil, Mohamed	Address notes on Ruleset Benchmarking workpaper on SAP system, Governance, Risk and Compliance module	\$230.00	0.7	\$161.00
Fazil, Mohamed	Call with S. Misra, B. Long, P. Giamanco (Deloitte) to discuss information technology audit testing status and next steps.	\$230.00	0.5	\$115.00
Fazil, Mohamed	Document Privileged access control around SAP system, business warehouse module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, B. Long (Deloitte) to discuss information technology audit testing status and next steps.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Meet with J. Cochran, W. Meredith, J. Ncho-Oguie (Deloitte) to discuss general information technology control testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with W. Cho (PG&E), W. Kipkirui (Deloitte) to discuss information technology access security testing.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review control testing documentation for password configuration.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review user access security control testing workpaper.	\$330.00	3.0	\$990.00
Giamanco, Patrick	Call with W. Kipkirui (Deloitte) to discuss information technology audit testing notes.	\$330.00	0.5	\$165.00
Hamner, Jack	Address notes in the Regulatory Accounting Document control workpaper.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Hamner, Jack	Address notes in the year end category A regulatory assets substantive testing workpaper.	\$230.00	4.0	\$920.00
Hamner, Jack	Discussion with B. Martin, E. Brown, S. Jasinski, B. Rice, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Hamner, Jack	Perform tie-out procedures on the Related Party footnote.	\$230.00	2.5	\$575.00
Hamner, Jack	Discussion with L. Schloetter (Deloitte) regarding year end substantive analytical procedures for revenue testing.	\$230.00	1.0	\$230.00
Hartman, John	Review specialist memo documented around regulation search for any changes that may impact asset retirement obligation.	\$330.00	2.0	\$660.00
Hennessy, Vincent	Review accounts payables control testing procedures.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Document nuclear decommissioning control operating effectiveness selections.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, B. Rice, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Meeting with K. Boyce (Deloitte) regarding bankruptcy amounts in the cash flows testing procedures.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Review SAP system's change request control workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Clear notes in year-end gas revenue substantive workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review earnings per share footnote workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Discussion with J. Ncho-Oguie, W. Meredith, B. Rice, M. Azebu (Deloitte) regarding audit status and team priorities.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Jasinski, Samantha	Discussion with J. Ncho Oguie, M. Azebu, W. Meredith, B. Rice (Deloitte) regarding status of workpapers assigned for review.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review preferred stock footnote workpaper.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Continue to review financial control reporting process risk of material misstatement workpaper.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review financial control reporting process risk of material misstatement workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review year-end operating and maintenance expense rollforward testing.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review year-end property, plant & equipment retirements risk assessment memo.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Discussion with B. Martin, J. Hamner, E. Brown, B. Rice, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review common stock footnote workpaper.	\$290.00	2.0	\$580.00
K, Kavya	Update status tracker on internal control testing for general information technology controls.	\$200.00	3.0	\$600.00
K, Kavya	Clear notes for system table access restriction in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Review listing of user access of PG&E employees to evaluate the appropriateness of the user access comparing to employee's function roles.	\$200.00	3.0	\$600.00
Kamra, Akanksha	Review the concluding analytics to check for year-on-year changes in the income statement and the balance sheet.	\$290.00	2.0	\$580.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Kipkirui, Winnie	Address notes in password testing for Unix systems.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes in terminated access workpapers.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Call with W. Cho (PG&E), P. Giamanco (Deloitte) to discuss information technology access security testing.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Call with P. Giamanco (Deloitte) to discuss information technology audit testing notes.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes in password testing for Meter Data Management System's systems.	\$230.00	1.3	\$299.00
Li, Tina	Review Final Fraud Risk assessment.	\$290.00	0.5	\$145.00
Ligon, Brian	Close notes on the property controls testing.	\$200.00	1.5	\$300.00
Ligon, Brian	Discussion with M. Westendorf, J. Zenk (Deloitte) regarding the property controls operating effectiveness testing.	\$200.00	0.5	\$100.00
Ligon, Brian	Discussion with M. Gilbert (PG&E) regarding the property controls testing.	\$200.00	0.5	\$100.00
Long, Brittany	Review change implementer workpaper.	\$290.00	0.7	\$203.00
Long, Brittany	Review new user access workpaper.	\$290.00	0.6	\$174.00
Long, Brittany	Review privileged access controls workpaper.	\$290.00	0.7	\$203.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$290.00	0.5	\$145.00
Long, Brittany	Call with S. Misra, M. Fazil, P. Giamanco (Deloitte) to discuss information technology audit testing status and next steps.	\$290.00	0.5	\$145.00
Martin, Blake	Tie out Financial Statement significant accounting policies footnote from the draft Form 10-k financial statement.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Martin, Blake	Tie out Financial Statement employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	2.0	\$460.00
Martin, Blake	Discussion with J. Hamner, E. Brown, S. Jasinski, B. Rice, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Martin, Blake	Perform post close Journal Entry profiling and testing after year-end close.	\$230.00	3.0	\$690.00
Meredith, Wendy	Meet with R. Peterson (PG&E) to discuss earnings presentation.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review draft PG&E earnings presentation.	\$380.00	0.5	\$190.00
Meredith, Wendy	Continue to review income tax workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review income tax workpaper.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with J. Ncho Oguie, S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding status of workpapers assigned for review.	\$380.00	0.5	\$190.00
Meredith, Wendy	Discussion with S. Jasinski, J. Ncho-Oguie, B. Rice, M. Azebu (Deloitte) regarding audit status and team priorities.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with J. Cochran, P. Giamanco, J. Ncho-Oguie (Deloitte) to discuss general information technology control testing.	\$380.00	0.5	\$190.00
Misra, Saurabh	Review control testing documentation for change management control around privileged access restriction.	\$290.00	3.0	\$870.00
Misra, Saurabh	Call with M. Fazil, B. Long, P. Giamanco (Deloitte) to discuss information technology audit testing status and next steps.	\$290.00	0.5	\$145.00
Misra, Saurabh	Review interim SAP System controls around change management	\$290.00	3.5	\$1,015.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Misra, Saurabh	Review control testing documentation for change management control around debug access restriction.	\$290.00	3.0	\$870.00
Nambiar, Sachin	Address notes for change management workpapers around restricted privileged access on change management.	\$200.00	1.0	\$200.00
Ncho-Oguie, Jean-Denis	Meet with J. Cochran, P. Giamanco, W. Meredith (Deloitte) to discuss general information technology control testing.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, W. Meredith, B. Rice, M. Azebu (Deloitte) regarding audit status and team priorities.	\$380.00	0.5	\$190.00
Ncho-Oguie, Jean-Denis	Discussion with S. Jasinski, M. Azebu, W. Meredith, B. Rice (Deloitte) regarding status of workpapers assigned for review.	\$380.00	0.5	\$190.00
Pant, Chetna	Perform tie-out procedures on employee benefit plan disclosure footnote.	\$290.00	1.0	\$290.00
Pemberton, Tricia	Review summary of internal control exception evaluation.	\$380.00	0.3	\$114.00
Pemberton, Tricia	Review tax specialists summary memo.	\$380.00	0.4	\$152.00
Pemberton, Tricia	Review summary of information technology summary memo.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review summary of information technology control evaluation.	\$380.00	1.0	\$380.00
Pemberton, Tricia	Review environmental specialists summary memo.	\$380.00	0.3	\$114.00
Reik, John	Review revenue testing workpaper, including substantive and internal control testing.	\$330.00	1.0	\$330.00
Reik, John	Review management override of control testing workpaper, including substantive and internal control testing.	\$330.00	1.0	\$330.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Reik, John	Review pension testing workpaper, including substantive and internal control testing.	\$330.00	0.3	\$99.00
Rice, Blake	Continue preparation of Tax substantive workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with B. Martin, J. Hamner, E. Brown, S. Jasinski, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	2.0	\$460.00
Rice, Blake	Address notes within Tax control workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Discussion with S. Jasinski, J. Ncho-Oguie, W. Meredith, M. Azebu (Deloitte) regarding audit status and team priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Review cash flow substantive workbook.	\$230.00	2.5	\$575.00
Rice, Blake	Discussion with J. Ncho Oguie, S. Jasinski, M. Azebu, W. Meredith (Deloitte) regarding status of workpapers assigned for review.	\$230.00	0.5	\$115.00
Schloetter, Lexie	Discussion with J. Hamner (Deloitte) regarding year end substantive analytical procedures for revenue testing.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Update the operating and maintenance workpaper for impacts related to the post close adjustments.	\$200.00	1.0	\$200.00
Schloetter, Lexie	Close notes on electric revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Close notes related to gas revenue control workpaper.	\$200.00	2.0	\$400.00
Schloetter, Lexie	Update documentation related to tie out procedures for year end financial statement.	\$200.00	1.0	\$200.00
Uy, Rycel	Update documentation for year-end selections for regulatory balancing account controls testing.	\$200.00	3.5	\$700.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/12/2020				
Uy, Rysel	Reconcile the company's trial balance to regulatory assets and liabilities testing workpapers.	\$200.00	3.0	\$600.00
Uy, Rysel	Reconcile the company's trial balance to regulatory balancing accounts testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Tie out regulatory footnote disclosure to prior year debt testing.	\$200.00	0.5	\$100.00
Uy, Rysel	Update documentation for regulatory assets and liabilities substantive testing.	\$200.00	3.5	\$700.00
Varkey, Jamie	Review Q4 2019 groundwater monitoring report to identify if any triggering events in relation to regulatory order.	\$330.00	2.5	\$825.00
Westendorf, Mandy	Discussion with J. Zenk, B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$290.00	0.5	\$145.00
Zenk, Joe	Perform review of the valuation analysis on environmental obligation.	\$380.00	1.0	\$380.00
Zenk, Joe	Discussion with M. Westendorf, B. Ligon (Deloitte) regarding the property controls operating effectiveness testing.	\$380.00	0.5	\$190.00
02/13/2020				
Azebu, Matt	Review operating effectiveness testing of management's internal controls related to review of investments / fair value disclosures in financial statements prepared on form 10-K.	\$230.00	3.0	\$690.00
Azebu, Matt	Discussion with T. Pemberton, E. Reik, J. Ncho Oguie, S. Jasinski, W. Meredith (Deloitte) regarding status of workpapers assigned for review.	\$230.00	0.5	\$115.00
Azebu, Matt	Test journal entries posted through the post-close journal entry process for management override of controls.	\$230.00	1.5	\$345.00
Boyce, Kyle	Close notes on the control over the review of the financial statements.	\$180.00	1.0	\$180.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/13/2020				
Boyce, Kyle	Close notes on the control workpaper over preparing significant accounting policies.	\$180.00	1.0	\$180.00
Boyce, Kyle	Close notes on the cash flow control workpaper.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue to close notes on cash flow workpaper.	\$180.00	2.5	\$450.00
Brown, Erin	Continue to address notes with regards to documentation of tie out procedures to the debt footnotes within PG&E's annual report.	\$180.00	1.0	\$180.00
Brown, Erin	Address notes with regards to documentation of tie out procedures to the debt footnotes within PG&E's annual report.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding comments in accounts payable testing.	\$180.00	0.5	\$90.00
Brown, Erin	Perform tie-out procedures on revenue report.	\$180.00	3.5	\$630.00
Cochran, James	Review control testing documentation for segregation of duties through year-end period.	\$380.00	1.0	\$380.00
Dugan, Anne	Review tax normalization regulatory asset.	\$330.00	1.0	\$330.00
Fannin, Sam	Review regulatory accounting impact on general rate case.	\$330.00	3.0	\$990.00
Giamanco, Patrick	Review change management testing workpapers.	\$330.00	1.5	\$495.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review user access testing workpapers.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Call with S. Jasinski (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/13/2020				
Giamanco, Patrick	Call with W. Kipkirui (Deloitte) to discuss PG&E information technology audit review notes on documenting rollforward procedures.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology audit status and year end plan.	\$330.00	1.0	\$330.00
Hamner, Jack	Perform final tie-out procedures on the Commitment footnote.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes in the natural gas commitments substantive testing workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to address notes in the natural gas commitments substantive testing workpaper.	\$230.00	3.5	\$805.00
Hartman, John	Review asset retirement obligation rollforward.	\$330.00	2.0	\$660.00
Hennessy, Vincent	Address notes on nuclear decommissioning control selections.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Review accounts payables control testing procedures.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding comments in accounts payable testing.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Review related parties footnote workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review summary of significant accounting policies footnote, including tie out procedures performed.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review consolidation review control.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review energy renewables control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review gas rate setting control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit questions and testing approaches.	\$290.00	0.5	\$145.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/13/2020				
Jasinski, Samantha	Discussion with T. Pemberton, E. Reik, J. Ncho Oguie, M. Azebu, W. Meredith (Deloitte) regarding status of workpapers assigned for review.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review year-end electric and gas billings tie out workpaper.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review summary of significant accounting policies footnote, including tie out procedures performed.	\$290.00	0.5	\$145.00
K, Kavya	Clear notes for batch job monitoring control in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Clear notes for restricted access control in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Clear notes for change management control in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kipkirui, Winnie	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit review notes on documenting rollforward procedures.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Update documentation of segregation of duties testing to check mapping of mitigating controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology audit status and year end plan.	\$230.00	1.0	\$230.00
Li, Tina	Review final fraud risk assessment.	\$290.00	0.5	\$145.00
Ligon, Brian	Review audit support to update year-end property controls operating effectiveness testing.	\$200.00	1.0	\$200.00
Long, Brittany	Review privileged access workpaper.	\$290.00	0.4	\$116.00
Long, Brittany	Review new user access workpaper.	\$290.00	0.3	\$87.00
Long, Brittany	Review passwords controls workpaper.	\$290.00	0.4	\$116.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/13/2020				
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status and year end plan.	\$290.00	1.0	\$290.00
Long, Brittany	Review process chains workpaper.	\$290.00	0.4	\$116.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	0.5	\$145.00
Martin, Blake	Continue post close Journal Entry profiling and testing after year-end close.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Post Close journal entry testing workpaper.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Pension related reconciliation review control workpaper.	\$230.00	2.0	\$460.00
Meredith, Wendy	Discussion with T. Pemberton, E. Reik, J. Ncho Oguie, S. Jasinski, M. Azebu (Deloitte) regarding status of workpapers assigned for review.	\$380.00	0.5	\$190.00
Nambiar, Sachin	Address notes for periodic access workpaper for SAP system.	\$200.00	3.0	\$600.00
Ncho-Oguie, Jean-Denis	Discussion with T. Pemberton, E. Reik, S. Jasinski, M. Azebu, W. Meredith (Deloitte) regarding status of workpapers assigned for review.	\$380.00	0.5	\$190.00
Nkinzingabo, Rudy	Address A. Dugan (PG&E) question regarding presentation of unrecognized tax benefit in accordance with income taxes accounting guidance.	\$290.00	0.5	\$145.00
Pemberton, Tricia	Discussion with E. Reik, J. Ncho Oguie, S. Jasinski, M. Azebu, W. Meredith (Deloitte) regarding status of workpapers assigned for review.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review internal control review around significant management review control around journal entries.	\$380.00	2.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/13/2020				
Reik, John	Discussion with T. Pemberton, J. Ncho Oguie, S. Jasinski, M. Azebu, W. Meredith (Deloitte) regarding status of workpapers assigned for review.	\$330.00	0.5	\$165.00
Rice, Blake	Address notes within Tax substantive workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Address notes within Tax control workpaper.	\$230.00	2.5	\$575.00
Schloetter, Lexie	Document support related to the year end tie out procedures	\$200.00	3.5	\$700.00
Schloetter, Lexie	Discussion with K. Mallone (PG&E) regarding leasing support for year end tie out purposes.	\$200.00	0.5	\$100.00
Uy, Rycel	Reconcile regulatory footnote disclosure to testing workpapers.	\$200.00	1.0	\$200.00
Uy, Rycel	Update year-end selections for debt controls testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Update year-end selections for cash controls testing.	\$200.00	0.5	\$100.00
Uy, Rycel	Continue to address notes on regulatory balancing substantive testing.	\$200.00	2.0	\$400.00
Uy, Rycel	Address notes on regulatory balancing substantive testing.	\$200.00	3.5	\$700.00
Westendorf, Mandy	Clear notes and finalize substantive testing for property, plant and equipment.	\$290.00	1.0	\$290.00
Westendorf, Mandy	Clear notes and finalize control testing for property, plant and equipment.	\$290.00	0.5	\$145.00
02/14/2020				
Alfahhad, Abdulrahman	Address notes on procurement system's New User Access control testing.	\$200.00	0.2	\$40.00
Azebu, Matt	Review investment valuation testing procedures for pension plan assets.	\$230.00	2.0	\$460.00
Azebu, Matt	Review engagement team's considerations related to reliance on Pricing Direct vendor pricing data for investment testing.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/14/2020				
Boyce, Kyle	Perform tie-out procedures on the Company's financial statements.	\$180.00	3.5	\$630.00
Boyce, Kyle	Continue tying out the Company's financial statements.	\$180.00	3.5	\$630.00
Boyce, Kyle	Close notes on segment reporting memorandum.	\$180.00	1.0	\$180.00
Brown, Erin	Document tie out procedures with regards to the debt footnotes within PG&E's annual report.	\$180.00	3.5	\$630.00
Brown, Erin	Document tie out procedures with regards to the debt footnotes within PG&E's annual report.	\$180.00	2.5	\$450.00
Cochran, James	Review control testing documentation for password configuration through year-end period.	\$380.00	0.5	\$190.00
Fazil, Mohamed	Address note on process chain monitoring for SAP system, Business Planning & Consolidation module.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology audit status and year end plan.	\$330.00	1.0	\$330.00
Giamanco, Patrick	Review PG&E automated controls testing workpaper on meter data management system.	\$330.00	3.0	\$990.00
Hamner, Jack	Address notes in the electric commitments substantive testing workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Continue to address notes in the electric commitments substantive testing workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Perform final tie-out procedures on the derivative footnote.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Address notes on nuclear decommissioning control selections.	\$230.00	3.5	\$805.00
Jasinski, Samantha	Review balance sheet consolidations.	\$290.00	3.5	\$1,015.00
Jasinski, Samantha	Continue to review balance sheet consolidations.	\$290.00	1.5	\$435.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/14/2020				
Jasinski, Samantha	Clear notes for electric and gas billings tie out workpaper.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review checklist for accounting compliance in accordance with generally accepted accounting principles.	\$290.00	2.5	\$725.00
K, Kavya	Clear notes for remote access control in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
K, Kavya	Clear notes for change management ticketing tool testing control workpaper.	\$200.00	3.0	\$600.00
K, Kavya	Clear notes for access monitoring control in SAP system, Enterprise Resource Planning Central Component module.	\$200.00	3.0	\$600.00
Kanekar, Anish	Clear notes around control testing for asset retirement obligation.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address notes on the control evaluation framework, including updating relevant workpapers in line with the documentation on control exception evaluation.	\$230.00	1.2	\$276.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology audit status and year end plan.	\$230.00	1.0	\$230.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status and year end plan.	\$290.00	1.0	\$290.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Review terminated user access workpaper.	\$290.00	0.8	\$232.00
Long, Brittany	Review password settings workpaper.	\$290.00	0.7	\$203.00
Martin, Blake	Close notes within the Appendix to the Journal Entry Testing memorandum.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Post Close journal entry testing workpaper.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/14/2020				
Mcillece, Scott	Review control documentation for work order approval.	\$290.00	0.3	\$87.00
Meredith, Wendy	Review substantive procedures master map checklist to ensure compliance around substantive testing.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review updated draft Form 10-K.	\$380.00	1.0	\$380.00
Nambiar, Sachin	Address notes for new user access workpapers.	\$200.00	3.0	\$600.00
Rice, Blake	Address notes within Tax substantive workpaper.	\$230.00	3.0	\$690.00
Rice, Blake	Review final tax footnote disclosure.	\$230.00	2.0	\$460.00
Schloetter, Lexie	Document amount related to the year end tie out procedure.	\$200.00	3.0	\$600.00
Schloetter, Lexie	Continue to perform year end documentation for tie out procedures.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to reconcile PG&E Corporation's stand-alone financial schedules to consolidation workbook.	\$200.00	3.5	\$700.00
Uy, Rycel	Reconcile PG&E Corporation's stand-alone financial schedules to consolidation workbook.	\$200.00	4.5	\$900.00
Yuen, Jennifer	Review updated rate reconciliation and support.	\$230.00	0.3	\$69.00
02/15/2020				
Azebu, Matt	Review the profiling of journal entry data for characteristics of audit interest.	\$230.00	3.0	\$690.00
Gillam, Tim	Review internal control assessment workbook.	\$380.00	1.0	\$380.00
Gillam, Tim	Review entity level control workpaper.	\$380.00	1.0	\$380.00
Gillam, Tim	Review risk assessment workpaper on internal controls.	\$380.00	1.0	\$380.00
Gillam, Tim	Reviewing reporting workpaper around audit result.	\$380.00	3.0	\$1,140.00
Rice, Blake	Address notes within Tax substantive workpaper.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/15/2020				
Rice, Blake	Review tie-out procedures performed on consolidations workpaper.	\$230.00	2.0	\$460.00
02/16/2020				
Brown, Erin	Document Income Statement Scoping Reassessment for year-end amounts.	\$180.00	3.5	\$630.00
Giamanco, Patrick	Review PG&E information technology audit change management testing workpapers.	\$330.00	1.5	\$495.00
Jasinski, Samantha	Review analyst report summary to understand additional audit risks pertaining to the company's financial statements.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review cash control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review interest expense workpaper.	\$290.00	2.5	\$725.00
Jasinski, Samantha	Review derivatives footnote workpaper.	\$290.00	1.5	\$435.00
Jasinski, Samantha	Review balance sheet final analytic and scoping reassessment.	\$290.00	3.0	\$870.00
Jasinski, Samantha	Review Securities and Exchange Commission disclosure checklist.	\$290.00	2.0	\$580.00
02/17/2020				
Alfahhad, Abdulrahman	Update gas trades tracking system's transferred users control testing workpaper.	\$200.00	2.0	\$400.00
Azebu, Matt	Review the operating effectiveness of management's controls over the identification of significant non-recurring transactions.	\$230.00	3.0	\$690.00
Azebu, Matt	Continue to review the operating effectiveness of management's controls over the identification of significant non-recurring transactions.	\$230.00	2.0	\$460.00
Azebu, Matt	Discussion with J. Hamner, E. Brown, B. Martin, K. Boyce, B. Rice, R. Uy, L. Schloetter, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/17/2020				
Azebu, Matt	Discussion with V. Hennessy (Deloitte) regarding bankruptcy footnote tie-out procedures documentation.	\$230.00	2.0	\$460.00
Bhagi, Roshan Bhagi	Prepare audit committee presentation for the audit result.	\$180.00	0.9	\$162.00
Boyce, Kyle	Discussion with J. Hamner, E. Brown, B. Martin, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Boyce, Kyle	Continue tying out the Company's financial statements to workpaper testing.	\$180.00	3.0	\$540.00
Boyce, Kyle	Perform tie-out procedures on the Company's financial statements to workpaper testing.	\$180.00	3.5	\$630.00
Brown, Erin	Discussion with J. Hamner, B. Martin, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$180.00	0.5	\$90.00
Brown, Erin	Document Balance Sheet Scoping Reassessment for year-end amounts.	\$180.00	3.5	\$630.00
Brown, Erin	Perform tie-out procedures over the Company's footnote disclosures with regards to debt and equity.	\$180.00	3.5	\$630.00
Brown, Erin	Document Income Statement Scoping Reassessment for year-end amounts.	\$180.00	2.0	\$360.00
Brown, Erin	Document year-end testing over Accounts Payable subsequent invoices.	\$180.00	1.5	\$270.00
Dugan, Anne	Meet with W. Meredith, B. Rice (Deloitte) to discuss income tax testing workpapers.	\$330.00	0.5	\$165.00
Dugan, Anne	Review tax workpapers around tax provision.	\$330.00	0.5	\$165.00
Fazil, Mohamed	Call with B. Long (Deloitte) to discuss adding clarification on positive versus negative scenario testing on automated controls.	\$230.00	0.5	\$115.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/17/2020				
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Review PG&E automated controls testing workpaper on utility plant asset management system.	\$330.00	1.5	\$495.00
Gorantala, Sreenivas	Prepare audit consent letter for the year-end audit.	\$180.00	1.0	\$180.00
Hamner, Jack	Discussion with E. Brown, B. Martin, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Hamner, Jack	Address notes within the year end category A regulatory assets workpaper.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the year end natural gas commitments substantive testing workpaper.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Perform tie out procedures on the footnotes in the 10-K to check for internal consistency.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Discussion with J. Hamner, E. Brown, B. Martin, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Jasinski, Samantha	Discussion with A. Brown, J. Hamner, E. Brown, S. Jasinski, B. Martin, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu and V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review statements of owner's equity workpaper.	\$290.00	3.0	\$870.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) to discuss PG&E information technology audit status.	\$230.00	0.5	\$115.00
Kipkirui, Winnie	Address notes on Advanced Billings System's user access review control.	\$230.00	1.0	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/17/2020				
Kipkirui, Winnie	Update documentation in the information technology control evaluation framework.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Address notes on segregation of duties memo.	\$230.00	0.8	\$184.00
Kipkirui, Winnie	Address notes on segregation of duties risk analysis workpaper.	\$230.00	0.7	\$161.00
Long, Brittany	Review workpaper on common control consideration.	\$290.00	0.3	\$87.00
Long, Brittany	Review workpaper around transferred user access control.	\$290.00	0.3	\$87.00
Long, Brittany	Review workpaper around privileged access user control.	\$290.00	0.3	\$87.00
Long, Brittany	Review workpaper around processed chain processing control.	\$290.00	0.3	\$87.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Call with M. Fazil (Deloitte) to discuss adding clarification on positive versus negative scenario testing on automated controls.	\$290.00	0.5	\$145.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	0.5	\$145.00
Long, Brittany	Review workpaper around new user access control.	\$290.00	0.3	\$87.00
Martin, Blake	Close notes within the Pension Journal Entry Expense review control workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Perform Financial Statement tie out of significant accounting policies footnote from the draft Form 10-k financial statement.	\$230.00	3.0	\$690.00
Martin, Blake	Review the Balance Sheet Scoping Analytic workpaper.	\$230.00	3.0	\$690.00
Martin, Blake	Review Income Statement scoping analytic workpaper.	\$230.00	3.0	\$690.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/17/2020				
Martin, Blake	Discussion with J. Hamner, E. Brown, K. Boyce, B. Rice, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Meredith, Wendy	Review updated draft Form 10-K.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review income tax testing Workpaper.	\$380.00	1.0	\$380.00
Meredith, Wendy	Review reporting master map checklist to ensure reporting compliance.	\$380.00	0.5	\$190.00
Meredith, Wendy	Review revised management representation letter draft.	\$380.00	0.5	\$190.00
Meredith, Wendy	Meet with B. Rice, A. Dugan (Deloitte) to discuss income tax testing workpapers.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review final draft of PG&E Corporation and Utility combined 10-K.	\$380.00	1.0	\$380.00
Reik, John	Clear notes in revenue testing workpaper, including substantive and internal control testing.	\$330.00	1.0	\$330.00
Rice, Blake	Discussion with J. Hamner, E. Brown, B. Martin, K. Boyce, R. Uy, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$230.00	0.5	\$115.00
Rice, Blake	Meet with W. Meredith, A. Dugan (Deloitte) to discuss income tax testing workpapers.	\$230.00	0.5	\$115.00
Rice, Blake	Address notes within Tax controls workpaper.	\$230.00	2.5	\$575.00
Rice, Blake	Prepare final audit deliverables.	\$230.00	3.0	\$690.00
Rice, Blake	Review final 10-K draft of the financial statement.	\$230.00	3.0	\$690.00
Schloetter, Lexie	Discussion with J. Hamner, E. Brown, B. Martin, K. Boyce, B. Rice, R. Uy, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rysel	Address notes in regulatory balancing accounts controls testing.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/17/2020				
Uy, Rysel	Reconcile the PG&E Corporation standalone schedules to consolidation workbook.	\$200.00	2.5	\$500.00
Uy, Rysel	Discussion with J. Hamner, E. Brown, B. Martin, K. Boyce, B. Rice, L. Schloetter, M. Azebu, V. Hennessy (Deloitte) regarding status of workpaper priorities.	\$200.00	0.5	\$100.00
Uy, Rysel	Address notes in regulatory balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rysel	Update documentation on other regulatory year-end substantive testing.	\$200.00	3.5	\$700.00
02/18/2020				
Azebu, Matt	Review the operating effectiveness of management's controls over the delegation of authority in SAP system for journal entry review.	\$230.00	2.0	\$460.00
Azebu, Matt	Review the testing of journal entries posted from 7/1-12/31/19 for management override of controls.	\$230.00	3.0	\$690.00
Boyce, Kyle	Perform tie-out procedures on the Company's financial statements in the 10K report.	\$180.00	3.5	\$630.00
Brown, Erin	Continue to perform tie-out procedures over the Company's footnote disclosures with regards to debt and equity.	\$180.00	3.0	\$540.00
Brown, Erin	Perform tie-out procedures over the Company's footnote disclosures with regards to debt and equity.	\$180.00	3.5	\$630.00
Brown, Erin	Document Balance Sheet Scoping Reassessment for year-end amounts.	\$180.00	3.5	\$630.00
Fannin, Sam	Clear notes on regulatory accounting testing.	\$330.00	2.0	\$660.00
Giamanco, Patrick	Review PG&E automated controls testing workpaper on procurement system.	\$330.00	2.0	\$660.00
Hamner, Jack	Address notes in the year end electric revenue testing workpaper.	\$230.00	3.5	\$805.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/18/2020				
Hamner, Jack	Address engagement control quality reviewer notes within the post close journal entry memorandum.	\$230.00	3.5	\$805.00
Hamner, Jack	Address notes within the year end electric revenue substantive analytic.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Continue to clear notes related to footnote tie out.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Clear notes related to footnote tie out.	\$230.00	3.5	\$805.00
Jasinski, Samantha	Review checklist completed around accounting compliance in accordance with generally accepted accounting principles.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review segment reporting memo documentation around the reporting segments of PG&E.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review segments control over the Company's process for identifying its chief operating decision maker and reporting segments.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review use of work of others control summary.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Continue to review balance sheet final analytic and scoping reassessment.	\$290.00	2.0	\$580.00
Jasinski, Samantha	Review legal letter response to verify the appropriateness of the legal and contingency accrual disclosure and reporting requirement.	\$290.00	0.5	\$145.00
Jasinski, Samantha	Review debt disclosure control.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review year end property, plant & equipment guided risk assessment update.	\$290.00	1.0	\$290.00
Jasinski, Samantha	Review income statement consolidations.	\$290.00	2.0	\$580.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Review change management workpaper.	\$290.00	1.3	\$377.00
Long, Brittany	Review SAP controls workpaper.	\$290.00	1.2	\$348.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/18/2020				
Martin, Blake	Perform Financial Statement tie out of employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	2.0	\$460.00
Martin, Blake	Continue Financial Statement tie out of employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	3.0	\$690.00
Potti, Neel	Prepare audit consent letter for the year-end audit.	\$180.00	1.5	\$270.00
Rice, Blake	Prepare internal control workpaper on tax provision controls.	\$230.00	3.0	\$690.00
Rice, Blake	Continue to prepare internal control workpaper on tax provision controls.	\$230.00	3.0	\$690.00
Rice, Blake	Continue to prepare internal control workpaper on tax provision controls.	\$230.00	2.0	\$460.00
Sadhu, Ruby	Prepare audit committee presentation on the FY19 audit result.	\$180.00	0.7	\$126.00
Uy, Rycel	Reconcile summary of significant accounting policies disclosure to testing workpapers.	\$200.00	2.0	\$400.00
Uy, Rycel	Continue to reconcile regulatory disclosure to testing workpapers.	\$200.00	3.5	\$700.00
Uy, Rycel	Reconcile regulatory disclosure to testing workpapers.	\$200.00	3.5	\$700.00
Uy, Rycel	Address notes in cash control testing.	\$200.00	1.0	\$200.00
Uy, Rycel	Address notes in debt control testing.	\$200.00	1.0	\$200.00
02/19/2020				
Brown, Erin	Document Balance Sheet Scoping Reassessment for year-end amounts.	\$180.00	3.5	\$630.00
Brown, Erin	Perform tie-out procedures over the Company's footnote disclosures with regards to debt and equity.	\$180.00	3.5	\$630.00
Giamanco, Patrick	Clear notes around control evaluation workpaper.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	0.5	\$165.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/19/2020				
Hamner, Jack	Address notes within the year end natural gas revenue substantive analytic.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the post close journal entry memorandum.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the Category A regulatory assets substantive testing workpaper.	\$230.00	2.5	\$575.00
Hamner, Jack	Continue to address notes within the year end electric commitments substantive testing workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the year end electric commitments substantive testing workpaper.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss FY'20 planning agenda.	\$230.00	1.0	\$230.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss FY'20 planning agenda.	\$290.00	1.0	\$290.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	0.5	\$145.00
Martin, Blake	Continue Financial Statement tie out of employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	2.0	\$460.00
Martin, Blake	Perform Financial Statement tie out of employee benefit plans footnote from the draft Form 10-k financial statement.	\$230.00	3.0	\$690.00
Rice, Blake	Prepare internal control workpaper on valuation allowance on deferred taxes.	\$230.00	2.0	\$460.00
Rice, Blake	Continue to prepare internal control workpaper on valuation allowance on deferred taxes.	\$230.00	2.0	\$460.00
Rice, Blake	Continue to prepare internal control workpaper on valuation allowance on deferred taxes.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/19/2020				
Rice, Blake	Prepare internal control workpaper on management's control over preparing tax account rollforward.	\$230.00	2.0	\$460.00
Uy, Rysel	Continue to reconcile PG&E Corporation standalone financial statement's disclosure to testing workpapers.	\$200.00	3.5	\$700.00
Uy, Rysel	Continue to reconcile PG&E Corporation standalone financial statement's disclosure to testing workpapers.	\$200.00	1.0	\$200.00
Uy, Rysel	Address notes in balancing accounts substantive testing.	\$200.00	3.0	\$600.00
Uy, Rysel	Reconcile PG&E Corporation standalone financial statement's disclosure to testing workpapers.	\$200.00	3.5	\$700.00
02/20/2020				
Boyce, Kyle	Discussion with V. Hennessy (Deloitte) regarding the balance sheet consolidation.	\$180.00	2.0	\$360.00
Brown, Erin	Address notes with regards to accounts payable subsequent invoice testing.	\$180.00	3.5	\$630.00
Brown, Erin	Perform tie-out procedures over the Company's footnote disclosures with regards to debt and equity.	\$180.00	3.5	\$630.00
Brown, Erin	Document Balance Sheet Scoping Reassessment for year-end amounts.	\$180.00	3.0	\$540.00
Brown, Erin	Document risk assessment procedures with regards to Property Taxes and Amounts due to Customers.	\$180.00	2.0	\$360.00
Giamanco, Patrick	Clear notes in automated controls testing around positive versus negative scenario testing.	\$330.00	2.0	\$660.00
Hamner, Jack	Address notes within the Category A regulatory assets substantive testing workpaper.	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the Category A regulatory assets substantive testing workpaper.	\$230.00	3.5	\$805.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/20/2020				
Hamner, Jack	Prepare draft of the tie-out on the Commitment footnote.	\$230.00	3.0	\$690.00
Hennessy, Vincent	Discussion with K. Boyce (Deloitte) regarding the balance sheet consolidation.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Clear notes related to risks of material misstatement for our investments testing procedures.	\$230.00	1.5	\$345.00
Kanekar, Anish	Review documentation in information used in performing review control around construction work-in-progress rollforward schedule.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Address notes on the procurement system's auditor's report on service organizations documentation.	\$230.00	0.7	\$161.00
Long, Brittany	Update workpaper tracker on general information technology controls.	\$290.00	0.5	\$145.00
Long, Brittany	Review SAP controls workpaper.	\$290.00	0.5	\$145.00
Martin, Blake	Close notes within the Benefits Assumption Memo Review control workpaper.	\$230.00	3.0	\$690.00
Martin, Blake	Continue to close notes within the Benefits Assumption Memo Review control workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Continue to close notes within the Pension Expense Journal Entry control workpaper.	\$230.00	2.0	\$460.00
Martin, Blake	Close notes within the Pension Expense Journal Entry control workpaper.	\$230.00	4.0	\$920.00
Mcillece, Scott	Review documentation in information used in performing review control around asset retirement obligation rollforward schedule.	\$290.00	0.5	\$145.00
Meredith, Wendy	Review background checks for expected new Audit Committee member.	\$380.00	1.0	\$380.00
Nayyar, Rohan	Prepare fair value leveling testing for pension plan asset.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/20/2020				
Rice, Blake	Continue to prepare internal control workpaper on valuation allowance on deferred taxes.	\$230.00	2.0	\$460.00
Rice, Blake	Continue to prepare internal control workpaper on control over accounting for current versus deferred tax balance.	\$230.00	2.0	\$460.00
Rice, Blake	Prepare internal control workpaper on control over accounting for current versus deferred tax balance.	\$230.00	2.0	\$460.00
Rice, Blake	Continue to prepare internal control workpaper on management's control over preparing tax account rollforward.	\$230.00	2.0	\$460.00
Uy, Rycel	Address notes in balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to address notes in balancing accounts substantive testing.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to reconcile PG&E Corporation standalone schedules to consolidation workbook.	\$200.00	0.5	\$100.00
Uy, Rycel	Reconcile PG&E Corporation standalone financial schedules to consolidation workbook.	\$200.00	3.5	\$700.00
02/21/2020				
Bedi, Arpit	Prepare Federal Energy Regulatory Commission financial statements for the financial year ending December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare the Federal Energy Regulatory Commission financial statements for the financial year ending December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue working on planning the Federal Energy Regulatory Commission financial statements for the financial year ending December 2019.	\$200.00	2.0	\$400.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/21/2020				
Boyce, Kyle	Update Federal Energy Regulatory Commission accounts including mapping after post close journal entries.	\$180.00	3.5	\$630.00
Brown, Erin	Document Balance Sheet Scoping Reassessment for year-end amounts.	\$180.00	3.5	\$630.00
Brown, Erin	Document Income Statement Scoping Reassessment for year-end amounts.	\$180.00	1.0	\$180.00
Brown, Erin	Document updated trade accounts payable numbers within Accounts Payable substantive testing.	\$180.00	2.0	\$360.00
Cochran, James	Call with S. Misra, M. Fazil, P. Giamanco, B. Long (Deloitte) to discuss notes pertaining to information technology audit review.	\$380.00	1.0	\$380.00
Fazil, Mohamed	Call with S. Misra, J. Cochran, P. Giamanco, B. Long (Deloitte) to discuss notes pertaining to information technology audit review.	\$230.00	1.0	\$230.00
Giamanco, Patrick	Call with S. Misra, M. Fazil, J. Cochran, B. Long (Deloitte) to discuss notes pertaining to information technology audit review.	\$330.00	1.0	\$330.00
Hamner, Jack	Draft the tie-out on the Derivatives footnote.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes within the year end electric commitments substantive testing workpaper.	\$230.00	2.0	\$460.00
Hamner, Jack	Address notes in the Regulatory Accounting Document control workpaper (year end operating effectiveness selections).	\$230.00	3.0	\$690.00
Hamner, Jack	Address notes within the year end natural gas commitments substantive testing workpaper.	\$230.00	2.0	\$460.00
Hennessy, Vincent	Clear notes related to investment control testing procedures.	\$230.00	3.5	\$805.00
Hennessy, Vincent	Clear notes related to investment control testing procedures.	\$230.00	2.5	\$575.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/21/2020				
Jasinski, Samantha	Meeting with W. Kipkirui, B. Rice (Deloitte) to discuss the current information technology audit.	\$290.00	0.5	\$145.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss notes on the workpapers for automated control testing.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Meeting with S. Jasinski, B. Rice (Deloitte) to discuss the current information technology audit.	\$230.00	0.5	\$115.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss notes on the workpapers for automated control testing.	\$290.00	1.0	\$290.00
Long, Brittany	Call with S. Misra, M. Fazil, J. Cochran, P. Giamanco (Deloitte) to discuss notes pertaining to information technology audit review.	\$290.00	1.0	\$290.00
Martin, Blake	Perform Financial Statement tie out of derivatives footnote from the draft Form 10-k financial statement.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within Greater than Normal engagement risk Memorandum.	\$230.00	3.0	\$690.00
Martin, Blake	Close notes within the Journal Entry testing appendix memorandum.	\$230.00	3.0	\$690.00
Martin, Blake	Review retirement benefits testing workpaper.	\$230.00	2.0	\$460.00
Misra, Saurabh	Call with M. Fazil, J. Cochran, P. Giamanco, B. Long (Deloitte) to discuss notes pertaining to information technology audit review.	\$290.00	1.0	\$290.00
Pareek, Harsha	Assess the Federal Energy Regulatory Commission financial statements.	\$200.00	2.5	\$500.00
Rice, Blake	Meeting with W. Kipkirui, S. Jasinski (Deloitte) to discuss the current information technology audit.	\$230.00	0.5	\$115.00
Rice, Blake	Prepare internal control workpaper on control over accounting around unrecognized tax benefits.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/21/2020				
Rice, Blake	Continue to prepare internal control workpaper on control over accounting around unrecognized tax benefits.	\$230.00	2.0	\$460.00
Rice, Blake	Continue to prepare internal control workpaper on control over accounting around unrecognized tax benefits.	\$230.00	1.5	\$345.00
Rice, Blake	Continue to prepare internal control workpaper on valuation allowance on deferred taxes.	\$230.00	2.0	\$460.00
Uy, Rycel	Reconcile PG&E Corporation standalone financial schedules to consolidation workbook.	\$200.00	3.5	\$700.00
Uy, Rycel	Continue to reconcile PG&E Corporation standalone financial schedules to consolidation workbook.	\$200.00	3.0	\$600.00
Uy, Rycel	Address notes on balancing account substantive testing.	\$200.00	3.5	\$700.00
Yelishetty, Vasu Maheswar	Prepare audit consent letter for the year-end audit.	\$180.00	1.0	\$180.00
02/22/2020				
Bedi, Arpit	Prepare testing around Federal Energy Regulatory Commission financial statements for the financial year ending December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Continue to plan the Federal Energy Regulatory Commission financial statements for the financial year ending December 2019.	\$200.00	2.0	\$400.00
02/24/2020				
Giamanco, Patrick	Call with J. Ncho-Oguie (Deloitte) to discuss information technology audit status.	\$330.00	0.5	\$165.00
Giamanco, Patrick	Call with B. Long (Deloitte) to discuss PG&E information technology audit status.	\$330.00	0.5	\$165.00
Hennessy, Vincent	Close notes related to nuclear decommissioning trust control procedures.	\$230.00	2.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/24/2020				
Kipkirui, Winnie	Perform final review of documentation in workpapers for the access security for non-SAP systems.	\$230.00	3.0	\$690.00
Long, Brittany	Call with P. Giamanco (Deloitte) to discuss PG&E information technology audit status.	\$290.00	0.5	\$145.00
Ncho-Oguie, Jean-Denis	Call with P. Giamanco (Deloitte) to discuss information technology audit status.	\$380.00	0.5	\$190.00
Pemberton, Tricia	Review reporting form for PG&E and Utility to be submitted to the Public Company Accounting Oversight Board for the audit firm.	\$380.00	0.5	\$190.00
Reik, John	Clear notes in pension testing workpaper, including substantive and internal control testing.	\$330.00	1.0	\$330.00
Varshney, Swati	Prepare reconciliation of balance sheet and income statement between Federal Energy Regulatory Commission and general accepted accounting principle.	\$230.00	3.0	\$690.00
02/25/2020				
Bedi, Arpit	Continue working on Federal Energy Regulatory Commission cash flow statement for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Reconcile Federal Energy Regulatory Commission financial statement for the financial year ending on December 2019.	\$200.00	0.5	\$100.00
Bedi, Arpit	Prepare Federal Energy Regulatory Commission cash flow statement for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further work on Federal Energy Regulatory Commission cash flow statement for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Address notes on the Federal Energy Regulatory Commission leadsheet.	\$180.00	3.5	\$630.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/25/2020				
Hennessy, Vincent	Clear notes related to investment testing control procedures.	\$230.00	1.0	\$230.00
Kipkirui, Winnie	Clear notes in change management controls.	\$230.00	3.0	\$690.00
Kipkirui, Winnie	Address notes on general information technology control testing.	\$230.00	3.0	\$690.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss control testing status.	\$290.00	1.0	\$290.00
Ramkumar, Vignesh	Close notes around control documentation for closing work orders to be capitalized into utility plant.	\$200.00	0.8	\$160.00
02/26/2020				
Bedi, Arpit	Test Federal Energy Regulatory Commission financial statements for the calculation of the effective tax for the financial year ending on December 2019.	\$200.00	1.5	\$300.00
Bedi, Arpit	Continue to reconcile the Federal Energy Regulatory Commission financial statements for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Test the Federal Energy Regulatory Commission financial statements for calculating the retained earnings the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare testing around the Federal Energy Regulatory Commission financial statements for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Kipkirui, Winnie	Clear notes in automated controls in non-SAP systems.	\$230.00	3.0	\$690.00
02/27/2020				
Bedi, Arpit	Further prepare testing around the Federal Energy Regulatory Commission financial statements for calculating the Accumulated other comprehensive income the financial year ending on December 2019.	\$200.00	3.0	\$600.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/27/2020				
Bedi, Arpit	Prepare the Federal Energy Regulatory Commission financial statements for calculating the Accumulated other comprehensive income the financial year ending on December 2019.	\$200.00	3.5	\$700.00
Bedi, Arpit	Prepare mapping the Federal Energy Regulatory Commission financial statements from general accepted accounting principles financial statements the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Address notes on the Federal Energy Regulatory Commission leadsheet.	\$180.00	1.5	\$270.00
Kipkirui, Winnie	Clear notes in access security controls.	\$230.00	3.0	\$690.00
Mcillece, Scott	Clear notes around control documentation for closing work orders to be capitalized into utility plant.	\$290.00	0.5	\$145.00
02/28/2020				
Bedi, Arpit	Further prepare the Federal Energy Regulatory Commission financial statements from general accepted accounting principles financial statements the financial year ending on December 2019.	\$200.00	2.5	\$500.00
Bedi, Arpit	Continue reconciling the Federal Energy Regulatory Commission financial statements from general accepted accounting principles financial statements the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Prepare the Federal Energy Regulatory Commission financial statements from general accepted accounting principles financial statements the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Boyce, Kyle	Address notes on the Federal Energy Regulatory Commission leadsheet.	\$180.00	3.5	\$630.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2019 Audit Services</i>				
02/28/2020				
Kanekar, Anish	Clear notes in documentation in information used in performing review control around construction work-in-progress rollforward schedule.	\$290.00	1.0	\$290.00
Kipkirui, Winnie	Clear notes in segregation of duties controls.	\$230.00	3.0	\$690.00
Long, Brittany	Review information technology testing workpapers.	\$290.00	1.0	\$290.00
Sharda, Pranshu	Perform tie-out procedures on Federal Energy Regulatory Commission financial statements.	\$200.00	1.0	\$200.00
02/29/2020				
Bedi, Arpit	Reconcile the Federal Energy Regulatory Commission financial statements from general accepted accounting principles financial statements the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Bedi, Arpit	Further reconcile the Federal Energy Regulatory Commission financial statements from general accepted accounting principles financial statements the financial year ending on December 2019.	\$200.00	1.5	\$300.00
Bedi, Arpit	Draft the audit report and communication letter to the audit committee for Federal Energy Regulatory Commission for the financial year ending on December 2019.	\$200.00	3.0	\$600.00
Subtotal for 2019 Audit Services:			3,202.4	\$755,174.00

2020 Audit Services

02/07/2020				
Sadhu, Ruby	Prepare audit committee presentation on client service plan for FY20.	\$190.00	1.5	\$285.00
02/18/2020				
Meredith, Wendy	Review 2020 audit plan for the integrated audit.	\$410.00	1.0	\$410.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
02/19/2020				
Giamanco, Patrick	Call with W. Kipkirui, B. Long (Deloitte) regarding PG&E information technology control audit 2020 planning agenda for debrief with G. Ghadela, C. Lee, T. Yuen (PG&E).	\$350.00	1.0	\$350.00
Kipkirui, Winnie	Call with P. Giamanco, B. Long (Deloitte) regarding PG&E information technology control audit 2020 planning agenda for debrief with G. Ghadela, C. Lee, T. Yuen (PG&E).	\$260.00	1.0	\$260.00
Long, Brittany	Call with W. Kipkirui, P. Giamanco (Deloitte) regarding PG&E information technology control audit 2020 planning agenda for debrief with G. Ghadela, C. Lee, T. Yuen (PG&E).	\$310.00	1.0	\$310.00
02/20/2020				
Long, Brittany	Prepare information technology planning communication for 2020 audit.	\$310.00	3.0	\$930.00
02/21/2020				
Kipkirui, Winnie	Perform FY'20 planning meeting preparation and documentation.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) to discuss the FY'20 planning to be discussed with PG&E.	\$260.00	1.5	\$390.00
Long, Brittany	Update information technology planning communication for 2020 audit.	\$310.00	0.5	\$155.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) to discuss the FY'20 planning to be discussed with PG&E.	\$310.00	1.5	\$465.00
02/24/2020				
Giamanco, Patrick	Meeting with W. Kipkirui, B. Long (Deloitte) to discuss the PG&E upcoming meeting debrief presentation.	\$350.00	1.5	\$525.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
02/24/2020				
Kipkirui, Winnie	Meeting with P. Giamanco, B. Long (Deloitte) to discuss the PG&E upcoming meeting debrief presentation.	\$260.00	1.5	\$390.00
Long, Brittany	Meeting with P. Giamanco, W. Kipkirui (Deloitte) to discuss the PG&E upcoming meeting debrief presentation.	\$310.00	1.5	\$465.00
02/25/2020				
Giamanco, Patrick	Prepare talking points around the information technology control audit work plan for 2020.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Review PG&E information technology control audit 2020 planning agenda for debrief with G. Ghadela, C. Lee, T. Yuen (PG&E).	\$350.00	0.5	\$175.00
02/26/2020				
Cochran, James	Meeting with P. Giamanco (Deloitte) to discuss FY20 information technology control audit planning.	\$410.00	1.5	\$615.00
Cochran, James	Review information technology control audit plan for FY20.	\$410.00	2.5	\$1,025.00
Giamanco, Patrick	Meeting with J. Cochran (Deloitte) to discuss FY20 information technology control audit planning.	\$350.00	1.5	\$525.00
Giamanco, Patrick	Review PG&E information technology control audit 2020 planning materials for debrief with G. Ghadela, C. Lee, T. Yuen (PG&E).	\$350.00	1.0	\$350.00
Giamanco, Patrick	Continue to review PG&E information technology control audit 2020 planning materials for debrief with G. Ghadela, C. Lee, T. Yuen (PG&E).	\$350.00	1.0	\$350.00
Gillam, Tim	Meet with W. Meredith (Deloitte) and F. Chang (PG&E) to discuss delegation of authority around executive management amongst peer companies of PG&E.	\$410.00	0.5	\$205.00
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss 2020 audit plan.	\$410.00	0.5	\$205.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
02/26/2020				
Kipkirui, Winnie	Address notes on deck to be used in presentation of the FY'20 debrief and planning meeting.	\$260.00	3.0	\$780.00
Kipkirui, Winnie	Meeting with B. Long (Deloitte) regarding update documentation of the deck to be used as presentation during the FY'20 debrief and planning meeting.	\$260.00	3.0	\$780.00
Long, Brittany	Meeting with W. Kipkirui (Deloitte) regarding update documentation of the deck to be used as presentation during the FY'20 debrief and planning meeting.	\$310.00	3.0	\$930.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) and F. Chang (PG&E) to discuss delegation of authority around executive management amongst peer companies of PG&E.	\$410.00	0.5	\$205.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss 2020 audit plan.	\$410.00	0.5	\$205.00
02/27/2020				
Alfahhad, Abdulrahman	Meeting with G. Ghadela, C. Lee, T. Yuen (PG&E), J. Cochran, B. Long, W. Kipkirui, P. Giamanco (Deloitte) to discuss information technology control audit planning for FY20.	\$210.00	2.0	\$420.00
Cochran, James	Meeting with G. Ghadela, C. Lee, T. Yuen (PG&E), B. Long, W. Kipkirui, A. Alfahhad, P. Giamanco (Deloitte) to discuss information technology control audit planning for FY20.	\$410.00	2.0	\$820.00
Cochran, James	Meet with T. Gillam, W. Meredith, P. Giamanco (Deloitte) to discuss 2020 audit planning.	\$410.00	0.5	\$205.00
Cochran, James	Meeting with P. Giamanco, B. Long (Deloitte) to discuss information technology control audit planning for 2020.	\$410.00	1.0	\$410.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
02/27/2020				
Cochran, James	Attend debrief meeting regarding information technology control audit planning for FY20 with W. Meredith, P. Giamanco, B. Long, W. Kipkirui (Deloitte).	\$410.00	1.0	\$410.00
Giamanco, Patrick	Meeting with J. Cochran, B. Long (Deloitte) to discuss information technology control audit planning for 2020.	\$350.00	1.0	\$350.00
Giamanco, Patrick	Meet with T. Gillam, W. Meredith, J. Cochran (Deloitte) to discuss 2020 audit planning.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Attend (partial) debrief meeting regarding information technology control audit planning for FY20 with J. Cochran, W. Meredith, B. Long, W. Kipkirui (Deloitte).	\$350.00	0.5	\$175.00
Giamanco, Patrick	Meeting with G. Ghadela, C. Lee, T. Yuen (PG&E), J. Cochran, B. Long, W. Kipkirui, A. Alfahhad (Deloitte) to discuss information technology control audit planning for FY20.	\$350.00	2.0	\$700.00
Gillam, Tim	Meet with W. Meredith, J. Cochran, P. Giamanco (Deloitte) to discuss 2020 audit planning.	\$410.00	0.5	\$205.00
Kipkirui, Winnie	Attend debrief meeting regarding information technology control audit planning for FY20 with J. Cochran, W. Meredith, P. Giamanco, B. Long (Deloitte).	\$260.00	1.0	\$260.00
Kipkirui, Winnie	Preapre presentation deck ahead of the debrief meeting pertaining to information technology audit.	\$260.00	2.0	\$520.00
Kipkirui, Winnie	Document takeaway points and action plan from debrief meeting with G. Ghadela, C. Lee, T. Yuen (PG&E) and J. Cochran, B. Long, A. Alfahhad, P. Giamanco (Deloitte) .	\$260.00	2.0	\$520.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Audit Services</i>				
02/27/2020				
Kipkirui, Winnie	Meeting with G. Ghadela, C. Lee, T. Yuen (PG&E), J. Cochran, B. Long, A. Alfahhad, P. Giamanco (Deloitte) to discuss information technology control audit planning for FY20.	\$260.00	2.0	\$520.00
Long, Brittany	Meeting with G. Ghadela, C. Lee, T. Yuen (PG&E), J. Cochran, W. Kipkirui, A. Alfahhad, P. Giamanco (Deloitte) to discuss information technology control audit planning for FY20.	\$310.00	2.0	\$620.00
Long, Brittany	Meeting with J. Cochran, P. Giamanco (Deloitte) to discuss information technology control audit planning for 2020.	\$310.00	1.0	\$310.00
Long, Brittany	Attend debrief meeting regarding information technology control audit planning for FY20 with J. Cochran, W. Meredith, P. Giamanco, W. Kipkirui (Deloitte).	\$310.00	1.0	\$310.00
Meredith, Wendy	Meet with T. Gillam, J. Cochran, P. Giamanco (Deloitte) to discuss 2020 audit planning.	\$410.00	0.5	\$205.00
Meredith, Wendy	Attend (partial) debrief meeting regarding information technology control audit planning for FY20 with J. Cochran, P. Giamanco, B. Long, W. Kipkirui (Deloitte).	\$410.00	0.5	\$205.00
02/28/2020				
Giamanco, Patrick	Review the information technology control audit work plan for 2020.	\$350.00	0.5	\$175.00
Giamanco, Patrick	Call with S. Timbadia (PG&E) to regarding resource plans for PG&E FY20 information technology control audit.	\$350.00	0.5	\$175.00
Meredith, Wendy	Review documentation around 2020 audit plan.	\$410.00	0.5	\$205.00
Subtotal for 2020 Audit Services:			63.5	\$20,135.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>2020 Post Bankruptcy Matters</i>				
02/24/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss accounting for bankruptcy related financing agreements.	\$810.00	0.5	\$405.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss accounting for bankruptcy related financing agreements.	\$810.00	0.5	\$405.00
Meredith, Wendy	Research accounting (impact on earnings per share) for bankruptcy related agreements that are settleable in stock.	\$810.00	1.0	\$810.00
Meredith, Wendy	Research accounting for wildfire liabilities if paid in common stock.	\$810.00	2.0	\$1,620.00
Meredith, Wendy	Research disclosure considerations for going concern assumption.	\$810.00	0.5	\$405.00
02/25/2020				
Meredith, Wendy	Research bankruptcy emergence accounting guidance.	\$810.00	2.0	\$1,620.00
Meredith, Wendy	Meet with S. Hunter (PG&E) and W. Kipkirui (Deloitte) to discuss accounting for bankruptcy emergence financing contracts.	\$810.00	0.5	\$405.00
02/26/2020				
Gillam, Tim	Review accounting memo for bankruptcy related to financing agreements.	\$810.00	0.5	\$405.00
Subtotal for 2020 Post Bankruptcy Matters:			7.5	\$6,075.00

AB 1054 Wildfire Fund

02/01/2020				
Gillam, Tim	Review the disclosures of California state legislation on wildfire fund.	\$760.00	1.0	\$760.00
02/03/2020				
Azebu, Matt	Review of wildfire fund liability disclosure in the draft 10K, Management Discussion & Analysis section.	\$460.00	2.5	\$1,150.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
02/03/2020				
Ncho-Oguie, Jean-Denis	Review of draft 2020 Wildfire Safety Plan considerations for wildfire fund rulemaking	\$760.00	2.0	\$1,520.00
02/04/2020				
Azebu, Matt	Reconcile the inputs utilized in wildfire fund durability modeling to source data.	\$460.00	1.5	\$690.00
Ncho-Oguie, Jean-Denis	Review wildfire fund summary of technical corrections and disclosure completeness analysis	\$760.00	2.0	\$1,520.00
02/05/2020				
Ncho-Oguie, Jean-Denis	Continuation of review of California state assembly bill around 2019 Wildfire Safety Plan contingencies	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of \$5 billion capital spend on wildfire fund regulations for recovery of return on equity	\$760.00	2.5	\$1,900.00
02/06/2020				
Ncho-Oguie, Jean-Denis	Continuation of review of wildfire fund durability analysis	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of wildfire fund durability analysis	\$760.00	1.0	\$760.00
02/07/2020				
Nkinzingabo, Rudy	Call with K. Xu (PG&E) regarding valuation allowance and amortization of wildfire contribution fund payments.	\$580.00	0.5	\$290.00
02/08/2020				
Gillam, Tim	Review wildfire fund liability accounting arising from California state assembly's legislature.	\$760.00	2.0	\$1,520.00
02/10/2020				
Ncho-Oguie, Jean-Denis	Review of wildfire fund liability considerations of accounting principles for insurance contracts	\$760.00	1.0	\$760.00
02/11/2020				
Azebu, Matt	Research other California public utility disclosures related to fund durability.	\$460.00	2.0	\$920.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
02/11/2020				
Azebu, Matt	Review wildfire fund liability disclosure in the draft 10K, Management Discussion & Analysis section.	\$460.00	2.0	\$920.00
02/12/2020				
Azebu, Matt	Continued testing of operating effectiveness of management's internal controls related to review of wildfire fund liability disclosures	\$460.00	2.5	\$1,150.00
Azebu, Matt	Review wildfire fund liability disclosure in notes to financial statements for completeness	\$460.00	3.0	\$1,380.00
Azebu, Matt	Documented testing of operating effectiveness of management's internal controls related to review of wildfire fund liability disclosures	\$460.00	3.0	\$1,380.00
02/13/2020				
Ncho-Oguie, Jean-Denis	Review California state assembly bill's public domain search of insurance actuaries durability assessment.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of wildfire fund liability inputs utilized in durability modeling.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of California state assembly bill to evaluate the California Public Utility disclosures of fund durability	\$760.00	1.5	\$1,140.00
02/14/2020				
Azebu, Matt	Continue operating effectiveness testing of internal controls over review of wildfire fund liability disclosures.	\$460.00	3.0	\$1,380.00
Ncho-Oguie, Jean-Denis	Continuation Review of wildfire fund liability disclosure in draft 10K Management Discussion & Analysis disclosures	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Review of California state assembly bill on wildfire fund requirements for bankruptcy emergence.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review of wildfire fund liability disclosure in draft Form 10K in the Management Discussion & Analysis disclosures	\$760.00	1.5	\$1,140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>AB 1054 Wildfire Fund</i>				
02/16/2020				
Gillam, Tim	Review wildfire fund liability testing workpapers.	\$760.00	3.0	\$2,280.00
02/17/2020				
Azebu, Matt	Review technical corrections to wildfire fund legislation to assess the completeness of the Company's footnote disclosures in Form 10-Q.	\$460.00	2.5	\$1,150.00
02/18/2020				
Meredith, Wendy	Review accounting analysis related to wildfire fund accounting.	\$760.00	0.7	\$532.00
Meredith, Wendy	Review memo related to wildfire fund accounting.	\$760.00	0.8	\$608.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte), S. Hunter, T. Ockels (PG&E) to discuss proposed accounting related to the wildfire fund.	\$760.00	0.5	\$380.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte), S. Hunter, T. Ockels (PG&E) to discuss proposed accounting related to the wildfire fund liability,	\$760.00	0.5	\$380.00
Subtotal for AB 1054 Wildfire Fund:			51.0	\$32,070.00

Accounting Consultations

02/04/2020				
Meredith, Wendy	Review draft registration statement to be filed in February 2020.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review updated critical audit matters included in draft opinion.	\$760.00	1.0	\$760.00
Meredith, Wendy	Continue to review updated critical audit matters included in draft opinion.	\$760.00	0.5	\$380.00
Pemberton, Tricia	Review communications to the critical audit matters relating to the 2019 audits.	\$760.00	2.0	\$1,520.00
02/05/2020				
Alemao, Anish	Review accounting consultation memo on going concern consideration.	\$660.00	2.0	\$1,320.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Accounting Consultations</i>				
02/05/2020				
Alemao, Anish	Research accounting consultation around audit opinion.	\$660.00	2.0	\$1,320.00
Bush, Amber	Review accounting consultation memo on going concern consideration.	\$660.00	1.5	\$990.00
02/10/2020				
Lanigan, Kerry	Review accounting consultation memo on going concern consideration on attest risk management.	\$660.00	0.2	\$132.00
Meredith, Wendy	Review final audit report with critical audit matters to be included in Form 10-K.	\$760.00	1.0	\$760.00
02/11/2020				
Meredith, Wendy	Review memo related to consent issuance planned in a registration statement.	\$760.00	1.0	\$760.00
02/19/2020				
Meredith, Wendy	Review workpapers including draft management representation letter related to registration statement.	\$760.00	0.5	\$380.00
02/20/2020				
Pemberton, Tricia	Review workpapers related draft Form S-3 registration statements for PG&E Corporation and Utility	\$760.00	1.0	\$760.00
Subtotal for Accounting Consultations:			13.2	\$9,462.00

California Wildfires

02/01/2020				
Kilkenny, Tom	Review memo on application of accounting principles around the consultation of wildfire regulatory accounting.	\$760.00	0.5	\$380.00
02/03/2020				
Clark, Brian	Meet with W. Meredith (Deloitte) to discuss notes to the wildfire footnote.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/03/2020				
Kilkenny, Tom	Review memo on overall application of accounting principles around the consultation of wildfire regulatory accounting.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Review wildfire liability memo.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review wildfire liability workpapers.	\$760.00	2.5	\$1,900.00
Meredith, Wendy	Meet with B. Clark (Deloitte) to discuss notes to the wildfire footnote.	\$760.00	0.5	\$380.00
02/04/2020				
Azebu, Matt	Inspected the electric incident report filed with public utilities commission in connection with Kincade fire	\$460.00	1.0	\$460.00
Gillam, Tim	Review the wildfire claims settlement agreements.	\$760.00	2.5	\$1,900.00
Meredith, Wendy	Review wildfire liability related testing.	\$760.00	1.0	\$760.00
Pemberton, Tricia	Review memo documenting continue applicability of regulatory assets/liabilities on wildfire.	\$760.00	1.0	\$760.00
02/05/2020				
Azebu, Matt	Meet with T. Gillam, W. Meredith (Deloitte), J. Garboden, J. Martinez (PG&E), D. Haaren, A. Astore (Cravath), M. Goren (Weil), E. Silverman (Lazard) to discuss terms of wildfire claim settlement agreements.	\$460.00	0.5	\$230.00
Azebu, Matt	Meet with T. Gillam, W. Meredith (Deloitte), J. Garboden, A. Chung, J. Martinez, S. Schirle (PG&E), K. Orsini (Cravath) to discuss wildfires.	\$460.00	0.5	\$230.00
Azebu, Matt	Document inquiries related to status of investigations in connection with Kincade Fire.	\$460.00	2.5	\$1,150.00
Azebu, Matt	Review draft footnote disclosures in financial statements prepared on Form 10-K related to wildfire liabilities and status of investigations.	\$460.00	2.5	\$1,150.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/05/2020				
Azebu, Matt	Test the operating effectiveness of management's review of footnote disclosures related to wildfire liabilities.	\$460.00	3.0	\$1,380.00
Gillam, Tim	Research the accounting guidance for regulatory assets & liabilities around wildfire.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meet with W. Meredith (Deloitte), J. Loduca, B. Wong, J. Lloyd (PG&E) to discuss contingency related matters for quarter 4 around wildfire.	\$760.00	1.0	\$760.00
Gillam, Tim	Meet with W. Meredith, M. Azebu (Deloitte), J. Garboden, A. Chung, J. Martinez, S. Schirle (PG&E), K. Orsini (Cravath) to discuss wildfires.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with W. Meredith, M. Azebu (Deloitte), J. Garboden, J. Martinez (PG&E), D. Haaren, A. Astore (Cravath), M. Goren (Weil), E. Silverman (Lazard) to discuss terms of wildfire claim settlement agreements.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte), J. Loduca, B. Wong, J. Lloyd (PG&E) to discuss contingency related matters for quarter 4 around wildfire.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meet with T. Gillam, M. Azebu (Deloitte), J. Garboden, A. Chung, J. Martinez, S. Schirle (PG&E), K. Orsini (Cravath) to discuss wildfires.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review notes on wildfire footnote.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review wildfire liability testing.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam, M. Azebu (Deloitte), J. Garboden, J. Martinez (PG&E), D. Haaren, A. Astore (Cravath), M. Goren (Weil), E. Silverman (Lazard) to discuss terms of wildfire claim settlement agreements.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/06/2020				
Azebu, Matt	Performed tie out of wildfire-related contingencies footnote disclosure agreeing amounts in disclosure to underlying agreements and/or general ledger	\$460.00	3.0	\$1,380.00
Azebu, Matt	Continued tie out of wildfire-related contingencies footnote disclosure agreeing amounts in disclosure to underlying agreements and/or general ledger	\$460.00	2.0	\$920.00
Azebu, Matt	Document operating effectiveness testing of management's audit committee review control related to wildfire liabilities.	\$460.00	2.5	\$1,150.00
Azebu, Matt	Prepared legal confirmation request letters related to the Companies' wildfire liabilities to be sent to external counsel	\$460.00	1.0	\$460.00
Azebu, Matt	Meeting with J. Garboden, M. Sweeney (PG&E), J. Liou (Weil), T. Gillam, W. Meredith (Deloitte) regarding the terms to settle wildfire-related claims under the Tort Claimant's Committee Restructuring Support Agreement.	\$460.00	0.5	\$230.00
Gillam, Tim	Meeting with J. Garboden, M. Sweeney (PG&E), J. Liou (Weil), W. Meredith, M. Azebu (Deloitte) regarding the terms to settle wildfire-related claims under the Tort Claimant's Committee Restructuring Support Agreement.	\$760.00	0.5	\$380.00
Gillam, Tim	Review the other internal control workpaper for the wildfire liabilities.	\$760.00	2.5	\$1,900.00
Gillam, Tim	Review the internal control workpaper for wildfire accrual.	\$760.00	1.5	\$1,140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/06/2020				
Meredith, Wendy	Meeting with J. Garboden, M. Sweeney (PG&E), J. Liou (Weil), T. Gillam, M. Azebu (Deloitte) regarding the terms to settle wildfire-related claims under the Tort Claimant's Committee Restructuring Support Agreement.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review draft wildfire footnote.	\$760.00	0.5	\$380.00
02/08/2020				
Azebu, Matt	Test the operating effectiveness of management's controls related to review of application of regulatory accounting principles in light of wildfire charges.	\$460.00	2.5	\$1,150.00
Gillam, Tim	Review wildfire risk assessment.	\$760.00	2.5	\$1,900.00
Gillam, Tim	Meet with W. Meredith, S. Jasinski, M. Azebu (Deloitte) to discuss audit status.	\$760.00	0.5	\$380.00
Gillam, Tim	Review wildfire internal control workpaper.	\$760.00	2.5	\$1,900.00
Kilkenny, Tom	Review working papers in connection with focused support program around wildfire accounting.	\$760.00	2.5	\$1,900.00
Meredith, Wendy	Review revisions to wildfire footnotes in Form 10-K.	\$760.00	2.0	\$1,520.00
02/09/2020				
Kilkenny, Tom	Review updated memo on application of regulatory accounting on wildfire.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Review working papers in connection with focused support program around wildfire accounting.	\$760.00	3.0	\$2,280.00
Meredith, Wendy	Review wildfire liability testing	\$760.00	0.5	\$380.00
02/10/2020				
Azebu, Matt	Discussion with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), W. Meredith (Deloitte) regarding the status of investigations related to the Kincade wildfire.	\$460.00	0.5	\$230.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/10/2020				
Azebu, Matt	Review management's accounting memo summarizing loss contingency considerations in connection with 2019 Kincade Fire.	\$460.00	2.0	\$920.00
Kilkenny, Tom	Review draft form 10-K around wildfire disclosure.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review updated fire related footnotes in draft Form 10-K.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Discussion with S. Schirle, T. Lucey, A. Chung, J. Martinez (PG&E), M. Azebu (Deloitte) regarding the status of investigations related to the Kincade wildfire.	\$760.00	0.5	\$380.00
Pemberton, Tricia	Review the application of accounting principles around the consultation of wildfire regulatory accounting.	\$760.00	0.5	\$380.00
Pemberton, Tricia	Review working papers related to wildfire accounting.	\$760.00	2.0	\$1,520.00
Pemberton, Tricia	Review working papers related to wildfires, including risk assessment, substantive and internal controls.	\$760.00	4.0	\$3,040.00
02/11/2020				
Gillam, Tim	Review the wildfire disclosures.	\$760.00	1.5	\$1,140.00
Martin, Blake	Tie out Financial Statement of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	3.0	\$1,380.00
02/12/2020				
Kilkenny, Tom	Discussion with E. Little (Deloitte) regarding the consultation of wildfire regulatory accounting.	\$760.00	0.5	\$380.00
Little, Eileen	Discussion with T. Kilkenny (Deloitte) regarding the consultation of wildfire regulatory accounting. .	\$760.00	0.5	\$380.00
Martin, Blake	Tie out Financial Statement of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	3.0	\$1,380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/12/2020				
Meredith, Wendy	Meet with J. Garboden, A. Chung (PG&E), D. Hareen, A. Astore, O. Oren (Cravath) to discuss wildfire footnote disclosures.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with J. Ncho-Oguie (Deloitte) to discuss wildfire audit procedures.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review revisions to wildfire footnote.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review wildfire disclosure workpaper.	\$760.00	1.0	\$760.00
Ncho-Oguie, Jean-Denis	Meet with W. Meredith (Deloitte) to discuss wildfire audit procedures.	\$760.00	0.5	\$380.00
02/13/2020				
Azebu, Matt	Test the operating effectiveness of management's internal controls over accounting conclusions related to probable loss for 2017 Northern California Fires and 2018 Camp Fire.	\$460.00	3.0	\$1,380.00
Azebu, Matt	Continue testing the operating effectiveness of management's internal controls over accounting conclusions related to probable loss for 2017 Northern California Fires and 2018 Camp Fire.	\$460.00	3.0	\$1,380.00
Martin, Blake	Perform Financial Statement tie out of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review wildfire disclosures in draft Form 10-K.	\$760.00	1.0	\$760.00
02/14/2020				
Azebu, Matt	Document the audit team's considerations of material uncertainties with respect to proofs of claim filed by federal and state agencies in connection with 2017 and 2018 wildfires.	\$460.00	2.0	\$920.00
Martin, Blake	Perform Financial Statement tie out of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	1.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>California Wildfires</i>				
02/16/2020				
Gillam, Tim	Review final wildfire control workpaper.	\$760.00	3.0	\$2,280.00
Gillam, Tim	Review final substantive testing for wildfire workpaper.	\$760.00	3.0	\$2,280.00
02/18/2020				
Martin, Blake	Perform Financial Statement tie out of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	3.0	\$1,380.00
Martin, Blake	Continue Financial Statement tie out of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	3.0	\$1,380.00
02/19/2020				
Martin, Blake	Continue Financial Statement tie out of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	2.0	\$920.00
Martin, Blake	Perform Financial Statement tie out of wildfire-related contingencies footnote from the draft Form 10-k financial statement.	\$460.00	3.0	\$1,380.00
02/28/2020				
Meredith, Wendy	Review decision in California public utilities commission wildfire investigation.	\$760.00	0.5	\$380.00
Subtotal for California Wildfires:			112.5	\$69,600.00

Lease Accounting Services

02/06/2020				
Kipkirui, Winnie	Close notes on lease workpaper around information technology controls.	\$265.00	0.5	\$132.50
02/07/2020				
Giamanco, Patrick	Review information technology controls around leases system.	\$325.00	2.5	\$812.50
Uy, Rycel	Update documentation for lease footnote controls.	\$225.00	0.5	\$112.50

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Lease Accounting Services</i>				
02/09/2020				
Uy, Rycel	Update documentation for Lease Discount Rate Control testing.	\$225.00	0.5	\$112.50
Uy, Rycel	Update documentation for Lease Term Review Control testing.	\$225.00	0.5	\$112.50
Uy, Rycel	Update documentation for Lease Footnote Review Control testing.	\$225.00	0.5	\$112.50
02/12/2020				
Meredith, Wendy	Review lease testing workpaper.	\$365.00	1.0	\$365.00
02/17/2020				
Azebu, Matt	Review operating effectiveness testing of management's internal controls related to lease disclosures in financial statements prepared on form 10-K.	\$265.00	2.0	\$530.00
Meredith, Wendy	Review lease testing workpaper.	\$365.00	2.0	\$730.00
Meredith, Wendy	Continue reviewing lease testing workpaper.	\$365.00	1.5	\$547.50
Subtotal for Lease Accounting Services:			11.5	\$3,567.50

Post Bankruptcy Matters

02/01/2020				
Gillam, Tim	Meet with B. Graf, T. Kilkenny, E. Little, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00
Graf, Bill	Meet with T. Gillam, T. Kilkenny, E. Little, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00
Jasinski, Samantha	Prepare memo regarding considerations of post-petition interest on prepetition debt.	\$580.00	2.5	\$1,450.00
Kilkenny, Tom	Meet with T. Gillam, B. Graf, E. Little, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/01/2020				
Little, Eileen	Meet with T. Gillam, B. Graf, T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review filed plan of reorganization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam, B. Graf, T. Kilkenny, E. Little (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00
02/02/2020				
Gillam, Tim	Review the updated bankruptcy plan.	\$760.00	3.0	\$2,280.00
Gillam, Tim	Review Form 10-K around bankruptcy disclosure.	\$760.00	3.0	\$2,280.00
02/03/2020				
Allen, Jana	Perform accounting guidance research for equity backstop agreement.	\$580.00	6.0	\$3,480.00
Boyce, Kyle	Close notes on reorganization substantive testing workpaper.	\$350.00	0.5	\$175.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding comments in accounts payable pre-petition testing.	\$350.00	1.0	\$350.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Pre-Petition Accounts Payable.	\$350.00	3.5	\$1,225.00
Gillam, Tim	Review the updated bankruptcy plan.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Discussion with S. Jasinski, M. Azebu, and V. Hennessy (all Deloitte) regarding bankruptcy risks and the controls that address them.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding comments in accounts payable pre-petition testing.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Document bankruptcy control related to liabilities subject to compromise variance analysis.	\$460.00	2.0	\$920.00
Hennessy, Vincent	Document additional risk assessments related to bankruptcy expenses.	\$460.00	1.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/03/2020				
Hennessy, Vincent	Meeting with P. Lui, J. Garboden, E. Lopez, C. Baxter, M. Rodriguez (PG&E) regarding the liabilities subject to compromise variance analysis review control.	\$460.00	1.0	\$460.00
Pidgeon, Andrew	Conduct accounting research relative to accounting for proposed accounting for equity backstop agreement.	\$760.00	0.5	\$380.00
02/04/2020				
Allen, Jana	Perform accounting guidance research for equity backstop agreement.	\$580.00	2.0	\$1,160.00
Allen, Jana	Meeting with A. Pidgeon, W. Meredith (Deloitte) to discuss proposed accounting for equity backstop agreement.	\$580.00	0.5	\$290.00
Boyce, Kyle	Close notes on the reorganization items substantive testing workpaper.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Discussion with T. Lett, A. Bird (PG&E), V. Hennessy (Deloitte) with regards to the differences between accrual and actual amounts booked and invoiced for legal services.	\$350.00	0.5	\$175.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Pre-Petition Accounts Payable.	\$350.00	1.5	\$525.00
Gillam, Tim	Meeting with W. Meredith (Deloitte), D. Thomason, B. Manheim, J. Garboden, S. Hunter, T. Ockels (PG&E) to discuss proposed transaction on asset securitization.	\$760.00	1.0	\$760.00
Hennessy, Vincent	Discussion with T. Lett, A. Bird (PG&E), K. Boyce (Deloitte) with regards to the differences between accrual and actual amounts booked and invoiced for legal services.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with A. Chung (PG&E) regarding review of the bankruptcy disclosure in the financial statements.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Document bankruptcy memo controls.	\$460.00	3.5	\$1,610.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
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Post Bankruptcy Matters

02/04/2020

Hennessy, Vincent	Discussion with A. Chung (PG&E), K. Boyce (Deloitte) regarding review of bankruptcy footnote disclosures in the 10K.	\$460.00	0.5	\$230.00
Meredith, Wendy	Review proposed amortization schedule related to proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with A. Pidgeon, J. Allen (Deloitte) to discuss proposed accounting for equity backstop agreement.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meeting with T. Gillam (Deloitte), D. Thomason, B. Manheim, J. Garboden, S. Hunter, T. Ockels (PG&E) to discuss proposed transaction on asset securitization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Prepare for Deloitte internal meeting related to accounting for equity backstop agreement.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss plan of reorganization potential financing accounting matters.	\$760.00	1.0	\$760.00
Pidgeon, Andrew	Meeting with J. Allen, W. Meredith (Deloitte) to discuss proposed accounting for equity backstop agreement.	\$760.00	0.5	\$380.00
Rice, Blake	Review liabilities subject to compromise testing.	\$460.00	2.0	\$920.00

02/05/2020

Azebu, Matt	Meeting with S. Jasinski, V. Hennessy, B. Rice (Deloitte) regarding bankruptcy memo questions related to documentation of testing procedures.	\$460.00	1.0	\$460.00
Boyce, Kyle	Close notes on reorganization substantive testing workpaper.	\$350.00	2.5	\$875.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Pre-Petition Accounts Payable.	\$350.00	3.5	\$1,225.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/05/2020				
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding pre-petition subsequent invoice documentation in testing procedures.	\$350.00	1.0	\$350.00
Gillam, Tim	Research on the accounting for the securitization transaction.	\$760.00	0.5	\$380.00
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss accounting for potential transaction on asset securitization.	\$760.00	1.0	\$760.00
Hennessy, Vincent	Document bankruptcy control procedures.	\$460.00	3.0	\$1,380.00
Hennessy, Vincent	Meeting with S. Jasinski, M. Azebu, B. Rice (Deloitte) regarding bankruptcy memo questions related to documentation of testing procedures.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding pre-petition subsequent invoice documentation in testing procedures.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Review year-end reorganization items substantive testing.	\$580.00	1.5	\$870.00
Jasinski, Samantha	Meeting with M. Azebu, V. Hennessy, B. Rice (Deloitte) regarding bankruptcy memo questions related to documentation of testing procedures.	\$580.00	1.0	\$580.00
Meredith, Wendy	Review bankruptcy accounting control testing.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss accounting for potential transaction on asset securitization.	\$760.00	1.0	\$760.00
Rice, Blake	Review liabilities subject to compromise testing.	\$460.00	2.5	\$1,150.00
Rice, Blake	Meeting with S. Jasinski, M. Azebu, V. Hennessy (Deloitte) regarding bankruptcy memo questions related to documentation of testing procedures.	\$460.00	1.0	\$460.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/06/2020				
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding pre-petition subsequent invoice documentation in our testing procedures.	\$350.00	1.0	\$350.00
Gillam, Tim	Research consideration of the accounting for the asset securitization.	\$760.00	2.0	\$1,520.00
Hennessy, Vincent	Discussion with K. Mallonee (PG&E) regarding bankruptcy disclosure controls.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding pre-petition subsequent invoice documentation in our testing procedures.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Document bankruptcy control procedures.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review proposed amortization schedule related to proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with S. Hunter, T. Ockels (PG&E) to discuss proposed transaction on asset securitization	\$760.00	0.5	\$380.00
Meredith, Wendy	Review bankruptcy accounting control testing.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review accounting guidance related to proposed bridge financing accounting.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review disclosure requirements related to restrictions on dividends.	\$760.00	0.5	\$380.00
Rice, Blake	Review bankruptcy footnote workpaper.	\$460.00	2.5	\$1,150.00
02/07/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	3.5	\$1,225.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding pre-petition subsequent invoice documentation in testing procedures.	\$350.00	1.0	\$350.00
Bush, Amber	Review accounting consultation memo on bankruptcy matters consideration.	\$660.00	1.5	\$990.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/07/2020				
Gillam, Tim	Review updated agreements on bankruptcy.	\$760.00	3.0	\$2,280.00
Hennessy, Vincent	Document bankruptcy control procedures.	\$460.00	2.5	\$1,150.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding pre-petition subsequent invoice documentation in testing procedures.	\$460.00	1.0	\$460.00
Jasinski, Samantha	Address notes within memo regarding considerations of post-petition interest on pre-petition debt.	\$580.00	2.0	\$1,160.00
Meredith, Wendy	Research accounting guidance related to noteholder restructuring agreement.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review bankruptcy accounting control testing.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meet with S. Hunter, T. Ockels (PG&E) to discuss proposed accounting for noteholder restructuring agreement.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review revised Form 10-K draft footnote disclosures related to bankruptcy.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review testing related to recognition of interest expense from bridge financing agreements on debt borrowed as part of the post bankruptcy	\$760.00	0.5	\$380.00
Meredith, Wendy	Continue reviewing testing related to recognition of interest expense on the bridge financing agreements on debt borrowed as part of the post bankruptcy	\$760.00	1.0	\$760.00
Rice, Blake	Continue review of bankruptcy footnote workpaper.	\$460.00	2.5	\$1,150.00
Yuen, Jennifer	Review plan of reorganization to update valuation allowance analysis and summary memo.	\$460.00	2.0	\$920.00
Yuen, Jennifer	Review California Assembly Bill on wildfire legislature to update valuation allowance analysis and summary memo.	\$460.00	3.0	\$1,380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/08/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	1.0	\$350.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding pre-petition subsequent invoice documentation in testing procedures.	\$350.00	1.0	\$350.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding pre-petition subsequent invoice documentation in testing procedures.	\$460.00	1.0	\$460.00
Hennessy, Vincent	Discussion with S. Jasinski (Deloitte) regarding bankruptcy-related risks.	\$460.00	0.5	\$230.00
Jasinski, Samantha	Discussion with V. Hennessy (Deloitte) regarding bankruptcy-related risks.	\$580.00	0.5	\$290.00
02/09/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers of the Company's Cash Flow statement.	\$350.00	1.5	\$525.00
Brown, Erin	Discussion with V. Hennessy (Deloitte) regarding comments in pre-petition accounts payable testing.	\$350.00	1.0	\$350.00
Brown, Erin	Document tie out procedures with regards to the bankruptcy footnotes within PG&E's annual report.	\$350.00	3.0	\$1,050.00
Hennessy, Vincent	Address notes in bankruptcy analytic control testing.	\$460.00	3.5	\$1,610.00
Hennessy, Vincent	Discussion with E. Brown (Deloitte) regarding comments in pre-petition accounts payable testing.	\$460.00	1.0	\$460.00
Kilkenny, Tom	Review draft form 10-K around bankruptcy matters.	\$760.00	1.5	\$1,140.00
Meredith, Wendy	Review bankruptcy accounting controls	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/10/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers of the Company's Income Statement.	\$350.00	1.5	\$525.00
Brown, Aaron	Discussion with E. Brown, V. Hennessy (Deloitte) regarding tie-out procedures over bankruptcy footnotes.	\$580.00	0.5	\$290.00
Brown, Erin	Discussion with A. Brown, V. Hennessy (Deloitte) regarding tie-out procedures over bankruptcy footnotes.	\$350.00	0.5	\$175.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Pre-Petition Accounts Payable.	\$350.00	3.5	\$1,225.00
Hennessy, Vincent	Meeting with A. Chung (PG&E) regarding review of the bankruptcy disclosure checklist for the control testing procedures.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Meeting with A. Chung (PG&E) regarding review of the bankruptcy footnote for the control documentation.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Meeting with M. Azebu (Deloitte) regarding liabilities subject to compromise trial balance adjustments.	\$460.00	0.5	\$230.00
Hennessy, Vincent	Address notes in bankruptcy analytic control testing.	\$460.00	3.0	\$1,380.00
Hennessy, Vincent	Discussion with E. Brown, A. Brown (Deloitte) regarding tie-out procedures over bankruptcy footnotes.	\$460.00	0.5	\$230.00
02/11/2020				
Allen, Jana	Research accounting guidance for noteholder agreement related to the bankruptcy matter.	\$580.00	1.5	\$870.00
Brown, Erin	Document subsequent invoice testing procedures with regards to Pre-Petition Accounts Payable.	\$350.00	2.0	\$700.00
Gillam, Tim	Review the going concern conclusion related to bankruptcy matters.	\$760.00	2.5	\$1,900.00
Hennessy, Vincent	Address notes in bankruptcy memos control testing.	\$460.00	3.5	\$1,610.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/11/2020				
Meredith, Wendy	Review bankruptcy accounting workpaper.	\$760.00	0.5	\$380.00
Rice, Blake	Review liabilities subject to compromise testing.	\$460.00	2.0	\$920.00
02/12/2020				
Allen, Jana	Meet with A. Pidgeon, W. Meredith (Deloitte) to discuss proposed accounting for noteholder agreement.	\$580.00	0.5	\$290.00
Allen, Jana	Research accounting guidance for troubled debt restructuring.	\$580.00	0.5	\$290.00
Boyce, Kyle	Meeting with V. Hennessy (Deloitte) regarding bankruptcy amounts in the cash flows testing procedures.	\$350.00	0.5	\$175.00
Boyce, Kyle	Continue tying out bankruptcy numbers on the Company's statement of cash flows.	\$350.00	2.0	\$700.00
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the Company's statement of cash flows.	\$350.00	3.5	\$1,225.00
Hennessy, Vincent	Address notes in bankruptcy analytic control testing.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Review prepetition accounts payables control testing procedures.	\$460.00	1.5	\$690.00
Meredith, Wendy	Review PG&E prepared memo related to interest expense related to bankruptcy matters.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with A. Pidgeon, J. Allen (Deloitte) to discuss proposed accounting for noteholder agreement.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Meet with J. Allen, W. Meredith (Deloitte) to discuss proposed accounting for noteholder agreement.	\$760.00	0.5	\$380.00
Pidgeon, Andrew	Conduct accounting research relative to accounting for noteholder agreement.	\$760.00	0.5	\$380.00
02/13/2020				
Gillam, Tim	Meet with W. Meredith (Deloitte) to discuss accounting for proposed securitization.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
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Post Bankruptcy Matters

02/13/2020

Gillam, Tim	Review the proposed journal entries on asset securitization transaction.	\$760.00	2.0	\$1,520.00
Gillam, Tim	Meet with W. Meredith (Deloitte), S. Hunter (PG&E) to discuss accounting for proposed securitization.	\$760.00	1.0	\$760.00
Hennessy, Vincent	Document the bankruptcy reconciliation as part of the year end tie out procedures.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte), S. Hunter (PG&E) to discuss accounting for proposed securitization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meet with T. Gillam (Deloitte) to discuss accounting for proposed securitization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review PG&E analysis related to proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Review bankruptcy disclosures in draft form 10-K.	\$760.00	1.0	\$760.00
Rice, Blake	Review liabilities subject to compromise testing.	\$460.00	2.5	\$1,150.00

02/14/2020

Brown, Erin	Document subsequent invoice testing procedures with regards to Pre-Petition Accounts Payable.	\$350.00	2.0	\$700.00
Gillam, Tim	Meet with B. Graf, T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Gillam, Tim	Debrief potential alternative accounting views pertaining to the asset securitization transaction with D. Thomason (PG&E).	\$760.00	1.5	\$1,140.00
Gillam, Tim	Meet with W. Meredith (Deloitte), J. Wells, D. Thomason, S. Hunter (PG&E), E. Silverman (Lazard) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/14/2020				
Gillam, Tim	Prepare for call with D. Thomason (PG&E) regarding the proposed asset securitization transaction.	\$760.00	1.0	\$760.00
Graf, Bill	Meet with T. Gillam, T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Hennessy, Vincent	Document the bankruptcy reconciliation as part of the year end tie out procedures.	\$460.00	3.0	\$1,380.00
Kilkenny, Tom	Meet with T. Gillam, B. Graf, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Meredith, Wendy	Meet with T. Gillam (Deloitte), J. Wells, D. Thomason, S. Hunter (PG&E), E. Silverman (Lazard) to discuss proposed transaction accounting on asset securitization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Meet with T. Gillam, B. Graf, T. Kilkenny (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
02/15/2020				
Gillam, Tim	Meet with B. Graf, T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Graf, Bill	Meet with T. Gillam, T. Kilkenny, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Prepare for call on proposed transaction on asset securitization.	\$760.00	0.5	\$380.00
Kilkenny, Tom	Meet with T. Gillam, B. Graf, W. Meredith (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/15/2020				
Meredith, Wendy	Meet with T. Gillam, B. Graf, T. Kilkenny (Deloitte) to discuss proposed transaction accounting on asset securitization.	\$760.00	0.5	\$380.00
02/17/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	3.0	\$1,050.00
Brown, Erin	Document year-end testing over Pre-Petition Accounts Payable subsequent invoices.	\$350.00	2.0	\$700.00
Hennessy, Vincent	Discussion with M. Azebu (Deloitte) regarding bankruptcy footnote tie out documentation.	\$460.00	2.0	\$920.00
Hennessy, Vincent	Review prepetition accounts payable testing procedures.	\$460.00	1.5	\$690.00
Hennessy, Vincent	Document operating effectiveness selection for bankruptcy memo control.	\$460.00	3.5	\$1,610.00
Hennessy, Vincent	Document bankruptcy footnote tie out procedures.	\$460.00	3.0	\$1,380.00
Hennessy, Vincent	Continue to document bankruptcy footnote tie out procedures.	\$460.00	2.5	\$1,150.00
02/18/2020				
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the statement of cash flows.	\$350.00	3.5	\$1,225.00
Hennessy, Vincent	Clear notes related to bankruptcy analytic control.	\$460.00	2.0	\$920.00
Hennessy, Vincent	Clear notes related to bankruptcy memo control.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review bridge financing agreements on debt borrowed as part of the post bankruptcy.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/19/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	3.5	\$1,225.00
Brown, Erin	Document tie out procedures with regards to the bankruptcy footnotes within PG&E's annual report.	\$350.00	3.5	\$1,225.00
Hennessy, Vincent	Clear notes related to bankruptcy memo control.	\$460.00	3.5	\$1,610.00
Hennessy, Vincent	Complete tie out procedures of bankruptcy footnote of the year end 10-K.	\$460.00	4.5	\$2,070.00
Hennessy, Vincent	Clear notes in bankruptcy overview memo.	\$460.00	3.0	\$1,380.00
Meredith, Wendy	Review decisions in regulatory investigation related to plan of reorganization.	\$760.00	1.0	\$760.00
Meredith, Wendy	Review January 2020 plan of reorganization.	\$760.00	1.0	\$760.00
02/20/2020				
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	2.0	\$700.00
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	2.5	\$875.00
Hennessy, Vincent	Clear notes in bankruptcy overview memo.	\$460.00	3.0	\$1,380.00
Hennessy, Vincent	Clear notes related to bankruptcy variance analysis control.	\$460.00	3.5	\$1,610.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Post Bankruptcy Matters</i>				
02/20/2020				
Meredith, Wendy	Meet with S. Hunter (PG&E) to discuss accounting topics related to proposed transaction and noteholder restructuring support agreement.	\$760.00	0.5	\$380.00
02/21/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the balance sheet.	\$350.00	0.5	\$175.00
Hennessey, Vincent	Clear notes in bankruptcy overview memo.	\$460.00	3.0	\$1,380.00
02/24/2020				
Meredith, Wendy	Clear notes on bankruptcy testing workpaper.	\$760.00	0.5	\$380.00
02/25/2020				
Kipkirui, Winnie	Meet with S. Hunter (PG&E) and W. Meredith (Deloitte) to discuss accounting for bankruptcy emergence financing contracts.	\$460.00	0.5	\$230.00
02/26/2020				
Boyce, Kyle	Continue to perform tie-out procedures on bankruptcy numbers on the income statement.	\$350.00	3.5	\$1,225.00
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the income statement.	\$350.00	3.5	\$1,225.00
02/27/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the income statement.	\$350.00	1.5	\$525.00
02/28/2020				
Boyce, Kyle	Perform tie-out procedures on bankruptcy numbers on the income statement.	\$350.00	3.5	\$1,225.00
Subtotal for Post Bankruptcy Matters:			293.0	\$144,780.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/02/2020				
Jin, Yezi	Prepare October 2019 bankruptcy fee application billing.	\$330.00	2.2	\$726.00
02/04/2020				
Jin, Yezi	Prepare for October 2019 bankruptcy billing.	\$330.00	0.3	\$99.00
02/09/2020				
Jin, Yezi	Prepare October'19 bankruptcy fee billing.	\$330.00	2.0	\$660.00
02/10/2020				
Jin, Yezi	Prepare the October'19 bankruptcy billing	\$330.00	1.3	\$429.00
02/11/2020				
Jin, Yezi	Prepare the October'19 bankruptcy fee filing.	\$330.00	0.2	\$66.00
02/24/2020				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly application.	\$200.00	4.5	\$900.00
Gutierrez, Dalia	Continue to review January fee detail in preparation for the monthly application.	\$200.00	3.5	\$700.00
02/25/2020				
Gutierrez, Dalia	Review January fee detail in preparation for the monthly fee application.	\$200.00	4.0	\$800.00
Gutierrez, Dalia	Update October fee statement for filing per comments received from M. Rothchild (Deloitte).	\$200.00	4.0	\$800.00
Jin, Yezi	Update October 2019 monthly fee application for the bankruptcy filing.	\$330.00	0.5	\$165.00
02/26/2020				
Gutierrez, Dalia	Finalize the October monthly fee statement.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Provide comments to the January fee detail in preparation for the monthly fee statement.	\$200.00	6.0	\$1,200.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
02/27/2020				
Gutierrez, Dalia	Revise October monthly fee statement.	\$200.00	2.0	\$400.00
Gutierrez, Dalia	Provide comments to January fee detail in preparation for monthly fee statement.	\$200.00	6.0	\$1,200.00
02/28/2020				
Gutierrez, Dalia	Review January fee detail in preparation for monthly fee application.	\$200.00	8.0	\$1,600.00
Subtotal for Preparation of Fee Applications:			46.5	\$10,145.00

Registration Statement and Financing Reviews

02/05/2020				
Kamra, Akanksha	Assess the requirements around reviewing form S-3 registration statement, including preparation of the comfort letter procedures.	\$580.00	2.0	\$1,160.00
02/06/2020				
Chopra, Harshita	Prepare summary memorandum of Form S-3 registration statement issuance.	\$350.00	3.3	\$1,155.00
Chopra, Harshita	Continue to prepare summary memorandum of Form S-3 registration statement issuance.	\$350.00	2.8	\$980.00
Chopra, Harshita	Continue to prepare summary memorandum of Form S-3 registration statement issuance.	\$350.00	1.9	\$665.00
02/12/2020				
Kamra, Akanksha	Review procedures performed around Form S-3 registration statement, including the comfort letter drafted.	\$580.00	1.0	\$580.00
02/13/2020				
Chopra, Harshita	Review management representation letter in connection with the Form S-3 registration statement.	\$350.00	1.5	\$525.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Registration Statement and Financing Reviews</i>				
02/21/2020				
Chopra, Harshita	Continue to summarize the subsequent events in connection with the registration statement form of Pacific Gas and Electric.	\$350.00	3.0	\$1,050.00
Chopra, Harshita	Summarize the subsequent events in preparation to issue registration statement form of Pacific Gas and Electric to the securities and exchange commission.	\$350.00	3.5	\$1,225.00
Rice, Blake	Prepare registration statement deliverable reports for issuance.	\$460.00	2.0	\$920.00
02/24/2020				
Azebu, Matt	Review tie-out procedure performed on the form S-3 registration statement.	\$460.00	1.0	\$460.00
Rice, Blake	Perform subsequent events inquiries for the Form S-3 registration statement issuance.	\$460.00	2.0	\$920.00
Subtotal for Registration Statement and Financing Reviews:			24.0	\$9,640.00

Regulatory Accounting

02/01/2020				
Gillam, Tim	Discussion with T. Kilkenny, J. Ncho-Oguie (Deloitte) regarding capital disallowance around California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) regarding the operating and maintenance expense substantive analytic procedures as a result of fire related regulatory assets.	\$580.00	2.5	\$1,450.00
Jasinski, Samantha	Discussion with B. Rice, L. Schloetter (Deloitte) related to the impact of the Wildfire Cost Disallowance on regulatory assets.	\$580.00	1.0	\$580.00
Kilkenny, Tom	Discussion with T. Gillam, J. Ncho-Oguie (Deloitte) regarding capital disallowance around California state legislation on wildfire fund.	\$760.00	0.5	\$380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/01/2020				
Ncho-Oguie, Jean-Denis	Discussion with T. Gillam, T. Kilkenny (Deloitte) regarding capital disallowance around California state legislation on wildfire fund.	\$760.00	0.5	\$380.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) related to the impact of the Wildfire Cost Disallowance on regulatory assets.	\$460.00	1.0	\$460.00
Rice, Blake	Discussion with S. Jasinski, L. Schloetter (Deloitte) regarding the operating and maintenance expense substantive analytic procedures as a result of fire related regulatory assets.	\$460.00	2.5	\$1,150.00
Schloetter, Lexie	Update documentation on legal assessment control workpaper related to the wildfire regulatory assets.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) related to the impact of the Wildfire Cost Disallowance on regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Discussion with V. Hennessy (Deloitte) regarding accounts receivable controls and risk assessment.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update workpaper for documentation related to the impacts of the disallowance of regulatory assets related to fire regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with B. Rice, S. Jasinski (Deloitte) regarding the operating and maintenance expense substantive analytic procedures as a result of fire related regulatory assets.	\$390.00	2.5	\$975.00
02/03/2020				
Ncho-Oguie, Jean-Denis	Continue to review testing workpaper for Regulatory Wildfire enhanced vegetation management process flow.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review public domain search for wildfire regulatory Order to Investigation Rulemaking proceedings.	\$760.00	1.5	\$1,140.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/03/2020				
Rice, Blake	Address notes within fire related regulatory asset risk assessment matrix.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Update fire regulatory asset for selections related to catastrophic event memorandum accounts.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Draft correspondence for P. Conner (PG&E) related to fire mitigation vegetation work for control purposes.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Update the Fire Regulatory Asset workpaper for substantive selections.	\$390.00	3.5	\$1,365.00
02/04/2020				
Ncho-Oguie, Jean-Denis	Continue to review of testing workpaper for Regulatory Wildfire updated risk assessment matrix.	\$760.00	2.5	\$1,900.00
Rice, Blake	Address notes within fire related regulatory asset risk assessment matrix.	\$460.00	2.5	\$1,150.00
Schloetter, Lexie	Update memo for considerations related to the probability assessment associated with the catastrophic event regulatory asset.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Document selections support for catastrophic event regulatory assets in regards to substantive testing.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to the fire related regulatory assets.	\$390.00	1.0	\$390.00
02/05/2020				
Ncho-Oguie, Jean-Denis	Review California Public Utilities Commission's Wildfire Safety 2019 Safety Plan.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continue to review account reconciliation for Regulatory Wildfire recoverable regulatory assets.	\$760.00	1.0	\$760.00
Rice, Blake	Address notes within fire related regulatory asset risk assessment matrix.	\$460.00	3.0	\$1,380.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/05/2020				
Schloetter, Lexie	Research accounting guidance related to regulated entities and the impacts of regulatory assets related to wildfires.	\$390.00	2.0	\$780.00
Schloetter, Lexie	Update documentation in probability assessment for wildfires related to the regulatory asset testing.	\$390.00	3.5	\$1,365.00
02/06/2020				
Ncho-Oguie, Jean-Denis	Review public available domain search for contradictory evidence for wildfire recoverable costs.	\$760.00	2.0	\$1,520.00
Rice, Blake	Review fire related regulatory asset substantive testing.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Discussion with A. Kennedy (PG&E) related to regulatory control related to fire mitigation vegetation work.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Draft correspondence related to vegetation management work for fire mitigation to P. Conner (PG&E).	\$390.00	1.0	\$390.00
Schloetter, Lexie	Draft correspondence with J. Zamzow (PG&E) related to regulatory control related to fire mitigation vegetation work.	\$390.00	0.5	\$195.00
02/07/2020				
Rice, Blake	Review fire related regulatory asset substantive testing.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Discussion with C. Baxter (PG&E) related to regulatory control related to fire mitigation vegetation work.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Call with J. Zamzow (PG&E) related to internal audit work on regulatory assets for fire mitigation work.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Document selections related to fire mitigation vegetation work in control workpaper.	\$390.00	3.5	\$1,365.00
02/08/2020				
Schloetter, Lexie	Update the new fire related regulatory asset substantive analytic workbook.	\$390.00	3.5	\$1,365.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/08/2020				
Schloetter, Lexie	Document the enhanced vegetation management workbook for control steps.	\$390.00	3.5	\$1,365.00
02/09/2020				
Schloetter, Lexie	Document selections related to the control workpaper associated with fire mitigation vegetation work.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with D. Mok (PG&E) related to review over fire mitigation regulatory assets balance.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Close notes on regulatory asset risk assessment matrix for fire mitigation regulatory assets.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Close notes on control workpaper related to fire mitigation regulatory asset process.	\$390.00	1.0	\$390.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to review over regulatory asset balance for catastrophic events.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update reconciliation control workpaper related to the regulatory assets and liabilities for wildfire related regulatory assets.	\$390.00	3.5	\$1,365.00
02/10/2020				
Kilkenny, Tom	Review draft form 10-K around wildfire regulatory disclosure.	\$760.00	0.5	\$380.00
Rice, Blake	Review fire related regulatory asset substantive testing.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Update documentation for control workpaper related to the enhanced vegetation management program.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Perform analysis on probability assessment for regulatory assets related to catastrophic events.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with P. Conner, D. Hunter (PG&E) related to fire mitigation vegetation work for control purposes.	\$390.00	1.0	\$390.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/11/2020				
Ncho-Oguie, Jean-Denis	Review of Regulatory Wildfire draft Management Discussion & Analysis in the Form 10k Disclosures	\$760.00	2.0	\$1,520.00
Ncho-Oguie, Jean-Denis	Continue to review California Public Utilities Commission's Wildfire Safety 2019 Safety Plan.	\$760.00	2.0	\$1,520.00
Rice, Blake	Continue review of fire related regulatory asset substantive testing.	\$460.00	2.5	\$1,150.00
Schloetter, Lexie	Complete documentation related to post close adjustment impacts on fire regulatory assets substantive workpaper.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Discussion with D. Wong (PG&E) related to post close adjustment impact on regulatory asset testing.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Close notes related to regulatory asset substantive workpaper on wildfire.	\$390.00	3.5	\$1,365.00
Schloetter, Lexie	Discussion with A. Duran (PG&E) related to post close adjustments for catastrophic event special regulatory assets.	\$390.00	0.5	\$195.00
02/12/2020				
Jasinski, Samantha	Review regulatory compliance balance sheet reconciliation control.	\$580.00	0.5	\$290.00
Jasinski, Samantha	Review regulatory asset substantive testing workpaper.	\$580.00	1.0	\$580.00
Pemberton, Tricia	Discussion with T. Kilkenny, E. Little (Deloitte) regarding consultation of wildfire regulatory accounting.	\$760.00	0.5	\$380.00
Rice, Blake	Continue review of fire related regulatory asset substantive testing.	\$460.00	3.0	\$1,380.00
Schloetter, Lexie	Close notes on regulatory assets for fire mitigation substantive workpaper.	\$390.00	2.0	\$780.00
Schloetter, Lexie	Discussion with D. Wong (PG&E) related to special regulatory assets associated with catastrophic events for post close adjustments.	\$390.00	1.0	\$390.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/12/2020				
Schloetter, Lexie	Update documentation for control workpaper related to the enhanced vegetation management program.	\$390.00	3.0	\$1,170.00
02/13/2020				
Jasinski, Samantha	Review updates to wildfire expense memo account workpaper.	\$580.00	2.0	\$1,160.00
Ncho-Oguie, Jean-Denis	Continuation of testing workpaper for Regulatory Wildfire updated Guided Risk Assessment analysis	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Review analysis for recoverable regulatory assets under the electric underground program.	\$760.00	1.5	\$1,140.00
Rice, Blake	Continue review of fire related regulatory asset substantive testing.	\$460.00	1.5	\$690.00
Schloetter, Lexie	Discussion with J. Yoo (PG&E) related to post close adjustment impacts on fire mitigation related regulatory assets.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Close notes for control workpaper related to the legal assessment of regulatory assets for fire mitigation.	\$390.00	3.5	\$1,365.00
02/14/2020				
Ncho-Oguie, Jean-Denis	Review testing workpaper for continuation of capital cost disallowance testing around California state legislation on wildfire fund.	\$760.00	1.0	\$760.00
Rice, Blake	Review fire related regulatory asset footnote.	\$460.00	2.0	\$920.00
Schloetter, Lexie	Discussion with K. Mallone (PG&E) regarding enhanced vegetation management costs associated with regulatory asset tie out amounts.	\$390.00	0.5	\$195.00
Schloetter, Lexie	Update documentation for control workpaper related to the enhanced vegetation management program.	\$390.00	3.5	\$1,365.00
02/16/2020				
Jasinski, Samantha	Review Catastrophic emergency memorandum account workpaper.	\$580.00	3.0	\$1,740.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Date	Description	Rate	Hours	Fees
<i>Regulatory Accounting</i>				
02/17/2020				
Ncho-Oguie, Jean-Denis	Continue to review testing workpaper for Regulatory Wildfire costs concluded to be non-recoverable.	\$760.00	1.5	\$1,140.00
Ncho-Oguie, Jean-Denis	Continue to review Regulatory Wildfire account detail for costs concluded not to be recoverable.	\$760.00	1.5	\$1,140.00
Schloetter, Lexie	Close notes on regulatory assets and liabilities substantive testing workpaper related to fire mitigation regulatory assets.	\$390.00	3.5	\$1,365.00
02/18/2020				
Jasinski, Samantha	Review further updates to wildfire expense memorandum account workpaper.	\$580.00	1.0	\$580.00
Jasinski, Samantha	Review enhanced vegetation management review control workpaper.	\$580.00	3.0	\$1,740.00
Ncho-Oguie, Jean-Denis	Review Regulatory Wildfire in the Form 10K draft disclosures.	\$760.00	2.0	\$1,520.00
Schloetter, Lexie	Continue to close notes on regulatory substantive workpaper related to the fire mitigation regulatory assets.	\$390.00	3.0	\$1,170.00
Schloetter, Lexie	Close notes on regulatory substantive workpaper related to the fire mitigation regulatory assets.	\$390.00	4.0	\$1,560.00
Subtotal for Regulatory Accounting:			163.0	\$77,590.00
Total			3,988.1	\$1,138,238.50

Recapitulation

Name	Rate	Hours	Fees
Gillam, Tim	\$810.00	1.0	\$810.00
Meredith, Wendy	\$810.00	6.5	\$5,265.00
Clark, Brian	\$760.00	0.5	\$380.00
Gillam, Tim	\$760.00	59.0	\$44,840.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Recapitulation

Name	Rate	Hours	Fees
Graf, Bill	\$760.00	2.0	\$1,520.00
Kilkenny, Tom	\$760.00	14.5	\$11,020.00
Little, Eileen	\$760.00	1.5	\$1,140.00
Meredith, Wendy	\$760.00	48.5	\$36,860.00
Ncho-Oguie, Jean-Denis	\$760.00	44.5	\$33,820.00
Pemberton, Tricia	\$760.00	11.0	\$8,360.00
Pidgeon, Andrew	\$760.00	2.0	\$1,520.00
Alemao, Anish	\$660.00	4.0	\$2,640.00
Bush, Amber	\$660.00	3.0	\$1,980.00
Lanigan, Kerry	\$660.00	0.2	\$132.00
Allen, Jana	\$580.00	11.0	\$6,380.00
Brown, Aaron	\$580.00	0.5	\$290.00
Jasinski, Samantha	\$580.00	21.5	\$12,470.00
Kamra, Akanksha	\$580.00	3.0	\$1,740.00
Nkinzingabo, Rudy	\$580.00	0.5	\$290.00
Azebu, Matt	\$460.00	56.0	\$25,760.00
Hennessy, Vincent	\$460.00	85.5	\$39,330.00
Kipkirui, Winnie	\$460.00	0.5	\$230.00
Martin, Blake	\$460.00	21.0	\$9,660.00
Rice, Blake	\$460.00	46.5	\$21,390.00
Yuen, Jennifer	\$460.00	5.0	\$2,300.00
Cochran, James	\$410.00	8.5	\$3,485.00
Gillam, Tim	\$410.00	1.5	\$615.00
Meredith, Wendy	\$410.00	3.5	\$1,435.00
Schloetter, Lexie	\$390.00	96.0	\$37,440.00
Basilico, Ellen	\$380.00	6.0	\$2,280.00
Cochran, James	\$380.00	8.5	\$3,230.00
Donahue, Nona	\$380.00	9.0	\$3,420.00
Fogarty, Ellen	\$380.00	1.1	\$418.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Recapitulation

Name	Rate	Hours	Fees
Gillam, Tim	\$380.00	26.0	\$9,880.00
Kilkenny, Tom	\$380.00	0.5	\$190.00
Meredith, Wendy	\$380.00	44.0	\$16,720.00
Ncho-Oguie, Jean-Denis	\$380.00	21.0	\$7,980.00
Pemberton, Tricia	\$380.00	20.5	\$7,790.00
Verma, Sachin	\$380.00	2.5	\$950.00
Zenk, Joe	\$380.00	1.5	\$570.00
Meredith, Wendy	\$365.00	4.5	\$1,642.50
Boyce, Kyle	\$350.00	72.0	\$25,200.00
Brown, Erin	\$350.00	31.0	\$10,850.00
Chopra, Harshita	\$350.00	16.0	\$5,600.00
Giamanco, Patrick	\$350.00	12.0	\$4,200.00
Dugan, Anne	\$330.00	34.5	\$11,385.00
Fannin, Sam	\$330.00	20.5	\$6,765.00
Giamanco, Patrick	\$330.00	79.0	\$26,070.00
Hartman, John	\$330.00	42.0	\$13,860.00
Jin, Yezi	\$330.00	6.5	\$2,145.00
Potts, John	\$330.00	6.0	\$1,980.00
Reik, John	\$330.00	8.5	\$2,805.00
Varkey, Jamie	\$330.00	7.5	\$2,475.00
Giamanco, Patrick	\$325.00	2.5	\$812.50
Long, Brittany	\$310.00	14.5	\$4,495.00
Brown, Aaron	\$290.00	8.5	\$2,465.00
Jasinski, Samantha	\$290.00	164.0	\$47,560.00
Kamra, Akanksha	\$290.00	52.2	\$15,138.00
Kanekar, Anish	\$290.00	4.4	\$1,276.00
Li, Tina	\$290.00	7.5	\$2,175.00
Long, Brittany	\$290.00	57.5	\$16,675.00
Mcillece, Scott	\$290.00	11.2	\$3,248.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Recapitulation

Name	Rate	Hours	Fees
Misra, Saurabh	\$290.00	122.0	\$35,380.00
Nkinzingabo, Rudy	\$290.00	39.0	\$11,310.00
Pant, Chetna	\$290.00	11.0	\$3,190.00
Westendorf, Mandy	\$290.00	41.5	\$12,035.00
Azebu, Matt	\$265.00	2.0	\$530.00
Kipkirui, Winnie	\$265.00	0.5	\$132.50
Kipkirui, Winnie	\$260.00	20.0	\$5,200.00
Azebu, Matt	\$230.00	80.0	\$18,400.00
Dam, Vivian	\$230.00	1.6	\$368.00
Dickens, Cody	\$230.00	2.6	\$598.00
Fazil, Mohamed	\$230.00	52.0	\$11,960.00
Goswami, Pratiti	\$230.00	35.0	\$8,050.00
Hamner, Jack	\$230.00	177.5	\$40,825.00
Hennessey, Vincent	\$230.00	104.5	\$24,035.00
Keshavareddy, Mounika	\$230.00	5.5	\$1,265.00
Kipkirui, Winnie	\$230.00	124.2	\$28,566.00
Martin, Blake	\$230.00	162.5	\$37,375.00
Rice, Blake	\$230.00	120.0	\$27,600.00
Varshney, Swati	\$230.00	43.5	\$10,005.00
Yuen, Jennifer	\$230.00	43.9	\$10,097.00
Uy, Rycel	\$225.00	2.0	\$450.00
Alfahhad, Abdulrahman	\$210.00	2.0	\$420.00
Alfahhad, Abdulrahman	\$200.00	35.3	\$7,060.00
Bedi, Arpit	\$200.00	134.5	\$26,900.00
Bhattacharya, Ayush	\$200.00	11.0	\$2,200.00
Gutierrez, Dalia	\$200.00	40.0	\$8,000.00
K, Kavya	\$200.00	70.0	\$14,000.00
Ligon, Brian	\$200.00	282.7	\$56,540.00
Munjal, Chahat	\$200.00	25.0	\$5,000.00

PG&E Corporation and Pacific Gas and Electric Company

Deloitte & Touche LLP

Fees Sorted by Category for the Fee Period

February 01, 2020 - February 29, 2020

Recapitulation

Name	Rate	Hours	Fees
Nambiar, Sachin	\$200.00	14.5	\$2,900.00
Nayyar, Rohan	\$200.00	2.0	\$400.00
Pareek, Harsha	\$200.00	2.5	\$500.00
Pervez, Mudassar	\$200.00	18.5	\$3,700.00
Puri, Himanshu	\$200.00	1.0	\$200.00
Ramkumar, Vignesh	\$200.00	8.3	\$1,660.00
Schloetter, Lexie	\$200.00	63.0	\$12,600.00
Sharda, Pranshu	\$200.00	12.0	\$2,400.00
Uy, Rycel	\$200.00	189.5	\$37,900.00
Sadhu, Ruby	\$190.00	1.5	\$285.00
Bhagi, Roshan Bhagi	\$180.00	0.9	\$162.00
Boyce, Kyle	\$180.00	139.5	\$25,110.00
Brown, Erin	\$180.00	155.5	\$27,990.00
Chopra, Harshita	\$180.00	45.5	\$8,190.00
Crawford, Alexander	\$180.00	141.5	\$25,470.00
Gorantala, Sreenivas	\$180.00	1.0	\$180.00
Kiander, Matthew	\$180.00	1.0	\$180.00
Li, Jenny	\$180.00	0.6	\$108.00
Potti, Neel	\$180.00	1.5	\$270.00
Sadhu, Ruby	\$180.00	0.7	\$126.00
Sharma, Ashish	\$180.00	14.0	\$2,520.00
Yelishetty, Vasu Maheswar	\$180.00	1.0	\$180.00
Fedak, Andrew	\$120.00	19.7	\$2,364.00